GOVERNMENT OF EAST BENGAL

APPROPRIATION ACCOUNTS 1954-55

AND

THE AUDIT REPORT 1956

Dy. Secy., Home (O. & M.) Department
Incharge, East Pakistan Government Press, Dacca,
1959

ERRATA

Appropriation Accounts, Government of East Bengal, 1954-55 and the Audit Report, 1956.

(i)

Page 2—**Statement—54—Famine—A. 3.—Miscellaneous (voted)—**

In col. 5 *read* 26,33,753 *for* 26,33,755.

(ii)

Page 2—**Statement—Total—Voted—**

In col. 5 *read* 1,54,04,852 *for* 1,54,04,853.

(iii)

Page 7—**(4) 18—Ports and Pilotage—Explanatory Note—**

In line 7 *read* (Rs.6,95,112) *for* (Rs.6,59,112).

(iv)

Page 206—**Grant No. 24—Charges on account of Veterinary—Sub-head H.—Charges in England.**

In col. 4 *read* +5,689 *for* + ,689.

(v)

Page 207—**Grant No. 24—Charges on account of Veterinary—Total—Voted—Deductions.—**

In col. 4 *read* +6,000 *for* +,6,0002.

(vi)

Page 223—**Grant No. 29.—Civil Works—Sub-head N.—Original Works—**

Read Communications *for* Comunications.

(vii)

Page 247—**Grant No. 29.—Civil Works—Annexure A—Item No. (131)—Tangail-Porabari Road.—**

In col. 5 *read* +43,692 *for* +42,692.

(viii)

Page 248—**Grant No. 29.—Civil Works—Annexure A—Item No (135)—Kathiadi-Sambhuganj Road.—**

In col. 6 *read* +1,785 *for* +1,78.

(ix)

Page 254—**Grant No. 30—Electricity Schemes—Sub-head A. 1.—Chittagong Electric Supply and A. 2.—Siddhirganj Diesel Station—Col. 4—Explanations.—**

Read See also paragraph 6 of the Review *for See* also Sub-head 6 of the Review.

(x)

Page 283—**Grant No. 35—Extraordinary Charges—Sub-head B. 7.—Extra Police Force—Col. 4—Explanation.—**

In line 2 *read* 1952 *for* 9152.

ERRATA—*concld.*

(xi)

Page ii—**Prefatory Remarks**—

In para 2, line 1 *read* "ended *for* ending

In para 2, line 9 *read* Government *for* Provincial Assembly

In para 2, second sub-para-line 1 *read* , therefore, *for* also

In para 3, line 1 *read* irregularities *for* irregularity

(xii)

Page 32—**Para 17—A.2.—Sub-para (iv)—Irregularities in the Resources Division**

In line 1 *read* losses *for* loss

(xiii)

Page 138—**Review para 3**—

In line 2 *read* 1·8 *for* 1·6

(xiv)

Page 238—**Item (65)-Explanatory note**—

In line 2 *read*—57,224 *for* 57,224

(xv)

Page 255—**Sub-head B.-3**—

In Col. 3 *read* 65,477 *for* 5,477

EPGP-1959/60-2855E-350

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[illegible] various

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[illegible] total grants [illegible]

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PART II.—APPROPRIATION ACCOUNTS

[illegible] Appropriation Accounts

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[illegible] which have not yet been finished [illegible]

PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of East Bengal and the Audit Report is prepared in accordance with paragraph 13 (1) (i) and (iii) of the Pakistan (Audit and Accounts) Order, 1952 read with Article 4 (1) of the Laws (Continuance in Force) Order, 1958. Its object is to present the audited accounts of all the expenditure of the year, whether voted or charged, in the form of a separate appropriation account for each grant, with any important observations which it is considered necessary to make as a result of audit investigation. The volume includes also the comments it is deemed necessary to make upon the results of audit of all trading, manufacturing and profit and loss accounts and balance sheets kept in respect of Government commercial or quasi-commercial concerns, and upon the examination of accounts of receipts and of stores and stock made under paragraph 13 (2) of the Order already mentioned. It is submitted by the Comptroller and Auditor General of Pakistan to the Governor in compliance with paragraph 13 (1) of the Order already mentioned.

2. The Appropriation Accounts deal with the financial year ending on the 31st March, 1955. The Audit Report also deals with the transactions brought to account upto the end of the financial year to which the Appropriation Accounts relate. A convention has, however, been established between the Comptroller and Auditor General of Pakistan and the Government of East Bengal that the Accounts and the Audit Report may also contain references to transactions accounted for in a previous year concerning which further information has since become available and to transactions in a later year concerning which it is desirable that the Provincial Assembly should possess early knowledge.

An Annexure has also been added to this compilation showing the important financial irregularities and losses, etc. which have come to the notice of Audit and which are under investigation of the Administrative and Financial Authorities. The progress so far made in the final disposal of the cases is also indicated in the Annexure.

3. The cases of financial irregularity, apparently defective administration etc., which are brought to notice in the Report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.

4. There are a few sub-heads of which the Departmental and Account office figures could not be reconciled. These are mentioned in the review on the Grant or Appropriation concerned.

Note:—In using this compilation, the following general information may be noted :—

(i) In Pakistan, the financial year is from April 1 to March 31. Thus 1954-55 means the year from April 1, 1954 to March 31, 1955.

(ii) 100 Thousands	..	..	1 Lac.
100 Lacs	..	..	1 Crore.
10 Lacs	..	..	1 Million.
1 Crore	..	..	10 Millions.

(iii) Rs. 1 Crore is equal to U.S. $ 2·1 million or £7,50,000 sterling.

PREFATORY REMARKS.

[illegible] volume containing the Appropriation Accounts of the Government of [East] Bengal and the Audit Report is prepared in accordance with paragraph 13(1)(i) and 13(2) of the [illegible] (Audit and Accounts) Order, 1947, [illegible] 15(1) of the [illegible] to present the audited account of all the expenditure [illegible] voted or charged [illegible] of appropriation, account for [illegible] with [illegible] making [illegible] of such [illegible] including [illegible] maintaining and [illegible] commercial concerns, and upon [illegible] respect of Government [illegible] examination of amounts of receipts [illegible] paragraph 13(2) of the [illegible] Comptroller and Auditor General of Pakistan to the Governor [illegible] paragraph 13(1) of the Order already mentioned.

The Appropriation Accounts deal with the financial year ending on 31st March, 195[illegible]. The Audit Report also deals with the transactions [illegible] the end of the financial year to which the Appropriation Accounts relate. A convention has, however, been established between the Comptroller and Auditor General of Pakistan and the Government of East Bengal that the Accounts and the Audit Report may also contain references to [illegible] a previous year concerning which further information [illegible] or to transactions in a later year concerning [illegible] that the Provincial Assembly should possess early knowledge.

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100 Lacs = 1 Crore.
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1 Crore = 10 Millions.

(iii) Rs. 1 crore is equal to U.S. $ [illegible]·021 million or £750,000 sterling.

PART I.

AUDIT REPORT, 1956.

INTRODUCTORY.

The original grants for authorised (Voted) expenditure of Rs. 29,62,38,000 and the appropriations for charged expenditure of Rs. 2,63,48,000 were augmented by supplementary grants of Rs. 12,48,42,000 and appropriations of Rs. 1,92,67,000. The expenditure against the above grants and appropriations was Rs.30,42,88,125 and Rs. 4,35,86,272 respectively, as compared with Rs. 37,12,60,583 and Rs. 2,13,89,615 in the preceding year. The decrease in expenditure in 1954-55 as compared with that in 1953-54 in the voted section is the net result of decreases mainly under Grants No. 29.—Civil Works, No. 13.—General Administration—General Administration, No. 35.—Extraordinary Charges and 10.—Irrigation and increases under Grant No. 17.—Police. The increase in the charged section occured mainly under Grants No. 12.—Appropriation for Reduction or Avoidance of Debt (introduced from current year), No. 11.—Interest on Ordinary Debt and No. 9.—Interest on Works for which Capital Accounts are kept.

2. Some important items of new expenditure incurred during the year under report are indicated below:—

(1) A new head of Account "23.—Appropriation for Reduction or Avoidance of Debt" was introduced with a provision of Rs. 10,00,000 for the purpose of creation of funds for repayment of the 3½ per cent. East Bengal Loan, 1960 and the Central Loans. This provision was augmented by a supplementary appropriation of Rs. 1,64,07,000. The expenditure against this provision amounted to Rs. 1,74,07,000.

(2) A provision of Rs. 3,38,000 was made through supplementary grant over the original provision of Rs. 3,40,050 for normal expenditure under sub-head C I (5)—Other Contingencies subordinate to the major head "25.—General Administration—General Administration" for the establishment of a Film Studio under the administrative control of the Public Relations Department. The expenditure under the sub-head amounted to Rs. 4,43,386.

(3) Additional provisions of Rs. 62,000 and Rs. 9,11,000 were made by supplementary grants under sub-heads "C.2.—Pay of Establishment" and "C. 5 (2)—Other Contingencies" subordinate to the major head "29—Police" over original provisions of Rs. 1,92,50,000 and Rs. 50,29,000 respectively to meet expenditure on the entertainment of staff and some non-recurring items of expenditure for the newly opened Rajarbagh Police Hospital and for the purchase of Motor Vehicles and Water crafts for the Police force. The expenditure under these sub-heads was Rs. 1,98,16,764 and Rs. 50,29,207 respectively.

(4) A supplementary grant of Rs. 6,00,000 was made under sub-head "I—Grants to Local Bodies for Primary Education" subordinate to the major head 37.—Education over the original provision of Rs. 44,16,000 to meet expenditure arising out of additional grants to some District School Boards to meet their requirements. The expenditure on this account was Rs. 50,16,000.

(5) An additional provision of Rs. 1,56,000 was made by supplementary grant under sub-head A.2.—Pay of Establishment subordinate to the major head 42.—Co-operation over the original provision Rs. 11,90,500, inclusive of a lump

provision of Rs. 80,000 for increased pay, for the purpose of clearance of arrears of pay consequent on revision of scales of pay. The expenditure under this sub-head amounted to Rs. 11,49,569.

(6) A provision of Rs. 4,00,000 was made by supplementary grant under sub-head "G.—Suspense (Voted)" subordinate to the major head "50.—Civil Works" over the original provision of Rs. 1,00,000 for the purpose of clearance of debits raised by Director General of Supply and Development. The expenditure under this sub-head amounted to Rs. 2,29,33,890.

(7) A new provision of Rs. 5,00,000 was made under "D.—Government Presses" subordinate to the major head "56.—Stationery and Printing" for a depreciation fund for the Government Press. The expenditure on this account amounted to Rs. 5,00,000.

(8) Total provisions of Rs. 1,84,44,000 in the Voted section and Rs.1,13,000 in the Charged section were made by supplementary grants to meet expenditure in connection with the flood of 1954. The details of the grants by major heads and sub-heads and expenditure against them are furnished below:—

Major head and sub-head.	Original provision, if any.	Supplementary provision.	Total.	Expenditure.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
37.—Education—				
O.11.—Expenditure connected with flood 1954 (Voted).	..	15,50,000	15,50,000	15,50,000
38.—Medical—				
B. 7.—Expenditure connected with flood 1954 (Voted).	..	1,39,000	1,39,000	20,791
39.—Public Health—				
C.—Expenses in connection with Epidemic Diseases (Voted).	12,60,000	1,84,000	14,44,000	12,92,260
41.—Veterinary—				
G.—Other charges (Voted) ..	..	98,000	98,000	94,304
50.—Civil Works—				
C.—Repairs.				
Charged	*1,00,000*	*1,13,000*	*2,13,000*	*1,61,253*
Voted	35,90,000	55,50,000	91,40,000	59,10,328
54.—Famine—				
A. 1.—Salaries and Establishment (Voted)	4,70,000	7,78,000	12,48,000	10,17,415
A. 2.—Gratuitous Relief (Voted)	11,00,000	93,09,000	1,04,09,000	28,86,001
A. 3.—Miscellaneous (Voted) ..	24,68,000	8,36,000	33,04,000	26,33,755
Total—				
Charged ..	*1,00,000*	*1,13,000*	*2,13,000*	*1,61,253*
Voted ..	88,88,000	1,84,44,000	2,73,32,000	1,54,04,853

Further provisions of Rs. 5,10,000 and Rs. 32,06,000 were made by supplementary grants on account of the flood of 1954 for payment of Interest free Advances and Loans and Advances by the Provincial Government. The details of grants and expenditure are furnished below:—

Major head and sub-head.	Original provision.	Supplementary provision.	Total.	Expenditure.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Interest free Advances—				
A. 1.—Civil Advances (Voted) ..	6,80,000	20,000	7,00,000	6,80,417
A. 2.—Special Advances (Voted) ..	50,000	4,90,000	5,40,000	4,80,300
Loans and Advances by the Provincial Government—				
D.—Advances to Cultivators (Voted) ..	24,50,000	20,00,000	44,50,000	43,06,551
F.—Miscellaneous Loans and Advances (Voted).	39,16,000	12,06,000	51,22,000	48,38,397
Total ..	70,96,000	37,16,000	1,08,12,000	1,03,05,665

3. The conditions under which the accounts of the previous years were prepared continued to exist to some extent during the period covered by the present accounts. The main difficulties viz., inadequate office accommodation, delays in the submission of accounts and their incomplete and incorrect preparation by the Drawing and Disbursing Officers and the Treasury Officers, still persist. As a result of the scheme of Departmental Training of Upper Division Assistants already in operation some improvement in efficiency is noticeable but in view of the magnitude of the task it will take some time more to reach the normal standard of efficiency. Another factor which retards progress in the finalisation of the accounts is the apathy on the part of the Controlling Officers in the matter of acceptance of figures and furnishing of explanations for variations etc. inspite of circular letters issued by the Finance Department and persistant reminders from the Audit office. In order, however, to avoid further delays in the submission of the accounts to the Provincial Assembly the account had to be printed without adequate explanations and information in some cases. Certain mistakes in classification might have also remained unrectified. Such mistakes as affect Capital, Debt, Deposit and Remittance heads or account of other Governments and Commercial Departments will, however, be corrected in the accounts of subsequent years.

GENERAL REVIEW OF THE RESULTS OF AUDIT.

REVIEW OF TOTAL DEMAND PLACED BEFORE HIS EXCELLENCY THE GOVERNOR.

2. The Annual Estimate of Expenditure for 1954-55 was authorised by His Excellency the Governor of East Bengal in exercise of the powers conferred under section 92-A of the Government of India Act, 1935, as adapted by the Pakistan (Provisional Constitution) Order, 1947. The estimate comprised of thirty-seven "Authorised Grants" (including one Token Grant) and twenty-four "Charged" Appropriations aggregating Rs.29,20,22,003 and Rs.2,63,48,000

respectively. Taking into account the estimates under the major heads "XVII—Irrigation—Working expenses" (Grant No. 10) Rs.4,94,000, "XLI—Electricity Schemes—Working expenses" (Grant No. 30) Rs.53,00,000 and 85-A—Capital Outlay on Provincial Schemes of State Trading (Grant No. 37)—Rs. 5,90,000 for which token grants of Rupee one each were obtained the aggregate of the Authorised Grants worked out to Rs.29,62,38,000. Appropriation Accounts have, however, been prepared for 40 grants as against 39 originally authorised by the Governor. The increase of one was due to a supplementary estimate under Grant No. 38-A. Provincial Miscellaneous Investments.

A summary of the aforesaid grants and appropriations according to the main divisions of account is given below:—

	Charged	Authorised.
	Rs.	Rs.
(1) Expenditure on Revenue account	*2,35,08,000*	22,15,68,000
(2) Capital expenditure	*27,70,000*	6,63,04,000
(3) Disbursements under Debt and Deposit heads treated as expenditure.	*70,000*	83,66,000
Total ..	*2,63,48,000*	29,62,38,000

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

3. During the year under report a Supplementary Schedule of Expenditure for Rs. 14,41,09,000 was authorised by His Excellency the Governor on the 14th March, 1955. It consisted of seventeen supplementary Grants aggregating Rs.12,48,42,000 and eight charged Appropriations for Rs. 1,92,67,000. One new grant, *viz*. "38-A—Provincial Miscellaneous Investments" was also included in that schedule with a provision of Rs.9,62,000 for investment in the share capital of the Dacca Electricity Development Company Limited. The following statement shows the aforesaid Supplementary Grants and Appropriations according to the main divisions of account:—

	Charged	Authoriesd.
	Rs.	Rs.
(1) Expenditure on Revenue account ..	*1,84,94,000*	3,37,79,000
(2) Capital expenditure	*7,73,000*	8,73,47,000
(3) Disbursements under Debt and Deposit heads treated as expenditure .	..	37,16,000
Total ..	*1,92,67,000*	12,48,42,000

GENERAL RESULTS OF APPROPRIATION AUDIT.

4. The following statement compares the total grants and appropriations as also the net modified grants and appropriations for the year under report with the total expenditure :—

Particulars.	*Charged.*	Authorised.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
(1) Original Schedule of Authorised Expenditure—			
(a) Authorised by His Excellency the Governor.	..	29,62,38,000	29,62,38,000
(b) Appropriation to meet the expenditure charged on the Revenues of the Province.	*2,63,48,000*	..	2,63,48,000
(2) Supplementary Schedule of Authorised Expenditure—			
(a) Authorised by His Excellency the Governor.	..	12.48,42,000	12.48.42.000
(b) Appropriation to meet the expenditure charged on the Revenues of the Province.	*1,92,67,000*	..	1.92.67.000
(3) Net aggregate Grant or Appropriation ..	*4,56,15,000*	42,10,80,000	46,66,95,000
(4) Surrenders or withdrawals within grants or appropriations.	*18,96,394*	*6,95,68,996*	*7,14,65,390*
(5) Net modified grant or appropiration ..	*4,37,18,606*	35,15,11,004	39,52,29,610
(6) Aggregate-disbursements	*4,35,86,272*	30,42,88,125	34,78,74,397
(7) Less (—) or more (+) than (3)	*—20,28,728*	—11 67 91 875	—11,88,20,603
(8) Percentage of (7) to (3)	*—4·45*	—27·74	—25·46
(9) Less (—) or more (+) than (5)	*—1,32,334*	—4,72,22,879	—4,73,55,213
(10) Percentage of (9) to (5)	*—0·30*	—13·47	—11·98

5. *Savings on voted grants.*—Savings occurred in 26 out of 39 voted grants. A list of more important cases is given below:—

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs	Rs.	Rs	
(1)	3.—Land Revenue.	1,78,46,000	..	1,78,46,000	1,64,08,771	14,37,229	8·1

Mainly non-payment of rent and cesses to Local bodies in cretain cases from out of collections from Acquired Estates for want of proper particulars (Rs. 14,18,800), due to non-receipt of Government Sanctions in time (Rs. 1,71,247), reduction of Establishment charges in the management of Estates acquired under State Acquisition Act due to introduction of Districtwise management scheme (Rs. 4,54,000) and non-adjustment of expenditure on account of Primary Education Cess Establishment due to omission on the part of local officers (Rs. 34,000); partly set off by adjustment of Government dues recovered from compensation payable under section 67 of the State Acquisition Act (Rs. 2,98,903), smaller recoveries from other Governments, Departments on account of Road Cess valuation and other Establishments attached to Collectorates (Rs.1,28,433), larger establishment charges on the management of Government Estates (Rs. 53,990) and larger expenditure on Survey, Settlement and Record Operations due to increased works (Rs. 60,080) and execution of more works in connection with State Acquisition (Rs. 99,703).

(2)	7.—Registration.	30,99,000	..	30,99,000	29,08,857	1,90,143	6·1

Mainly non-drawal of some establishment bills in the absence of appointment of the Inspector-General of Registration (Rs. 2,26,169); partly set off by drawal of arrear increments in the prescribed scale of pay by certain Sub-Registrars (Rs. 38,266).

(3)	10.—Irrigation.	2,87,55,000	..	2,87,55,000	2,27,71,429	59,83,571	20·8

Mainly non-adjustment of cost of Dredger equipments and spare parts for want of debit memos from Director-General of Supply and Development, etc. (Rs. 45,73,465), non-arrival of machineries for the Ganges-Kobadak Project (1st phase) ordered from abroad (Rs. 20,00,000), non-adjustment of land cost on account of Emergency Irrigation works and other Miscellaneous Schemes due to non-receipt of debit vouchers from the Collectors (Rs. 10,78,213), smaller expenditure on maintenance and repairs of Dredgers (Rs. 9,44,349), smaller expenditure on works in connection with Karnafuli Multipurpose Project due to slow progress of works in spillway and Main Dam works resulting from breakdown of machines (Rs. 9,25,436), smaller expenditure on works in connection with Ganges-Kobadak (Survey) Project due to failure of Contractor to complete the work within the year (Rs. 9,11,667), non-adjustment of cost of machines in connection with Ganges-Kobadak Project (1st phase) within the year (Rs. 4,15,205), non-purchase of Launches, etc. in connection with Ganges-Kobadak Project within the year (Rs. 2,25,312), unanticipated adjustments on account of recoveries of Departmental charges in respect of Irrigation canals (Rs.1,22,524), provision wrongly made for contingent expenditure in connection

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	

with Karnafuli Multipurpose Project (Rs. 1,00,000); partly set off by adjustment of debit on account of the cost of Dredgers purchased in 1952-53 (Rs. 25,17,524), non-recovery from certain parties, of outstanding dues for dredging work done pending settlement of disputes (Rs. 15,34,786), larger adjustments under suspense due to non-acceptance of debits for Karnafuli Stores by the working Divisions (Rs. 4,01,827), non-recovery of subsidy from the Central Government on account of Emergency Irrigation works due to non-receipt of sanctions in time (Rs. 4,00,000), procurement of materials for Ganges-Kobadak Project (1st Phase) (Rs. 2,23,924), more working expenses on maintenance and repairs of Navigation canal due to adjustment of debit for dredging work done by the Dredger Division (Rs. 1,21,604), expenditure on tools and plant not provided for (Rs. 74,246) and establishment charges for the Ganges-Kobadak Project (1st phase) not provided for (Rs. 64,907).

(4)	18.—Ports and Pilotage.	10,61,000	..	10,61,000	7,63,048	2,97,952	28·1

Mainly smaller expenditure for pooled launches due to post-budget decision of Government to hand over Government Dockyard, Narayanganj to the Pakistan Industrial Development Corporation (Rs. 5,70,440), smaller Capital expenditure on launches (Rs. 1,70,000), other equipments (Rs. 1,60,119) and works (Rs. 1,35,000) due to handing over of Government dockyard to the Pakistan Industrial Development Corporation from August, 1954; partly set by smaller recoveries due to the transfer of Government Dockyard (Rs.6,59,112) and adjustment of the cost of 2 lathe machines purchased from Japan (Rs.27,088).

(5)	21.—Medical	53,87,000	2,31,000	56,18,000	52,93,758	3,24,242	5·8

Mainly due to post-budget decision to purchase medical stores from abroad (Rs. 1,70,000), non-receipt of Stores for Provincialised Hospitals already ordered for from the suppliers (Rs. 1,37,701), smaller expenditure in connection with the flood, 1954 (Rs. 1,18,209), smaller charges in England due to non-receipt of stores ordered for in 1952-53 and 1953-54 through the Director-General of Supply and Development (Rs. 80,087); partly set off by drawal of difference of pay and allowances of contract contingent menials of the Provincialised Hospitals at the prescribed rates (Rs. 58,305), larger expenditure on pay and allowances of officers and establishment in hospitals and dispensaries due to re-fixation of pay in prescribed scales (Rs. 56,945), larger expenditure on pay of officers in Medical Colleges and Schools due to re-fixation of pay (Rs. 37,560) and entertainment of some staff on supernumerary basis (Rs. 31,398).

(6)	23.—Charges on account of Agriculture.	1,69,66,000	..	1,69,66,000	99,90,932	69,75,068	41·1

Mainly smaller expenditure on (*i*) Seed Improvement Operation Schemes (Rs. 82,64,973), (*ii*) Schemes for Power pump and Mechanical Cultivation (Rs. 9,11,692), smaller contingent expenditure under Agricultural Demonstration and Propaganda including Public Exhibition and Fairs (Rs.3,55,897) and smaller drawal of pay and allowances under "Superintendence" (Rs.1,83,949); partly set off by smaller recovery from the Government of Pakistan for shemes for Power pump and Mechanical cultivation (Rs.26,74,297), larger expenditure under "Direction" (Rs. 64,853) and larger Grants-in-aid, contributions, etc. (Rs. 5,032).

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(7)	25.—Co-operation.	24,27,000	2,79,000	27,06,000	24,13,039	2,92,951	10·8

Mainly non-payment of arrears of pay in the prescribed scales and allowances thereon for want of fixation of pay in a large number of cases (Rs. 2,93,778), certain posts of Gazetted Officers remaining vacant for a part of the year (Rs. 22,100); partly set off by entertainment of additional staff in connection with the scheme for purchase of Jute by Co-operative Societies (Rs. 24,551).

(8)	27.—Industries—Fisheries.	5,12,000	..	5,12,000	4,40,798	71,202	13·9

Mainly due to non-execution of certain Development Schemes for want of the requisite water areas (Rs. 44,674), non-recruitment of Assistant Technologists for want of Government decision as to whether the Technological Reserach Section should remain with the Directorate of Land and Water Use or not (Rs. 12,400), lesser tours by the Field Officers mobilised for research work (Rs. 11,000), non-drawal of dearness allowances by the Deputationists (Rs. 1,055) and smaller payment of dearness allowances to the officiating incumbents (Rs.956).

	29.—Civil Works.	2,03,89,000	1,42,45,000	3,46,34,000	2,89,74,010	56,59,990	16·3

Mainly non-adjustment of cost of materials purchased for stock purposes (Rs. 1,64,67,986), non-payment of the liabilities already incurred on road schemes (Rs.1,32,82,100), smaller expenditure on repair works than anticipated (Rs. 32,44,000), lesser expenditure on communication works than anticipated (Rs. 16,73,647), smaller expenditure due to non-implementation of certain schemes in connection with Town Planning Schemes at Dacca (Rs. 14,72,069), non-adjustment of cost of construction of roadside shops for the rehabilitation of displaced shop keepers (Rs. 14,20,900), smaller expenditure due to non-implementation of certain schemes in connection with Town Planning Schemes at Chittagong (Rs. 12,50,419), slower progress of work for want of building materials (Rs. 7,87,831), larger recoveries on account of Town Planning Schemes at Dacca (Rs. 3,65,291), non-payment of cost of land acquired for Communication Schemes by the Land Acquisition Collector (Rs. 3,67,283), wrong adjustment in the Resources Division from stock for collection of bricks (Rs. 1,68,924), non-receipt of debit from Executive Engineer, Public Health Engineering, for sewerage work at Sardah Police Training College (Rs. 1,32,202), smaller expenditure under "Original Works-Buildings-Medical" (Rs. 1,29,949), smaller expenditure on account of Tools and Plant (Rs. 32,405) and transfer of site materials (Rs. 10,589); partly offset by larger adjustments under suspense (Rs. 2,24,33,890), non-recoveries from the Central Government on account of Strategic Roads financed from outside the Revenue Account due to non-sanction of estimates in time (Rs. 1,03,00,000), non-recoveries on account of Town Planning Schemes at Chittagong (Rs. 22,57,332), non-recoveries of amount met from the Sugar Cess Fund (Rs. 2,05,000) and post-budget decision to adjust all erection charges of Government buildings in Dacca under this head hitherto borne by Departments concerned from their respective budget (Rs. 1,24,144).

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(10)	30.—Electricity Schemes.	2,35,60,000	..	2,35,60,000	1,23,37,735	1,12,22,265	47·6

Mainly non-adjustment of cost of machineries etc. in connection with Chittagong Diesel Project due to non-receipt of debits from Director-General, Supply and Development (Rs. 19,92,914), Siddhirganj Steam Project (Rs.17,50,000), Goalpara Diesel Project (Rs. 16,00,000), Siddhirganj Diesel Project (Rs. 10,09,303), non-execution of the Dacca-Chittagong Power Inter-connection scheme within the year (Rs.16,00,000), smaller working expenses due to slow progress of work in connection with (i) Siddhirganj Diesel Station (Rs. 12,29,495), (ii) Diesel Pool Station (Rs. 4,73,543), non-receipt of debit for supplies received from the Director-General, Supply and Development for (i) Chittagong Electric Supply Scheme (Rs. 7,11,215) and (ii) Chandpur Electric Supply (Rs. 82,000), slower progress of work connected with Goalpara Diesel Project (Rs. 4,00,000), over-estimation of requirements for working expenses of the Chittagong Electric Supply Scheme (Rs. 3,15,956), cessation of work in connection with Chittagong Diesel Project due to flood of 1954 (Rs. 1,50,000), smaller establishment charges in connection with the Electricity Schemes due to non-recruitment of full quota of officers and staff during the year (Rs. 54,864) and completion of work in connection with Brahmanbaria Electric Supply at a lesser cost (Rs. 54,000); partly set off by adjustment of depreciation of plant and machinery under Siddhirganj Diesel Station (Rs. 1,32,754), cost of purchase of power from East Bengal Railways (Rs. 64,307), larger working expenses in connection with Chandpur Electric Supply due to extension of power house (Rs. 38,000), Chittagong Diesel Pool Station (Rs. 36,902), expenses of the Rajshahi Electric Supply (Rs. 30,391) and Brahmanbaria Electric Supply (Rs.15,759).

(11)	31.—Famine	44,89,000	1,09,23,000	1,54,12,000	71,49,186	82,62,814	53·6

Mainly non-payment of amount payable to the Food and Agriculture (Food) Department on account of cost of rice distributed as gratuitous Relief pending settlement of the accounts (Rs. 77,63,000), non-implementation of certain test relief schemes for technical reasons (Rs. 6,70,247), observance of economy measures in the distribution of relief (Rs. 2,80,000) and smaller relief operations in non-flood affected districts due to prevalence of normal conditions (Rs. 2,30,000), abolition of certain Work Houses and Institutions connected with Rehabilitation Programme (Rs. 1,16,568) and abandonment of certain orphanage Schemes and utilisation of sale-proceeds of building materials in other works (Rs. 88,966); partly set off by smaller recoveries due to sanction of gratuitous relief mostly in the shape of rice rather than in the shape of cheap rice, the sale-proceeds of which were the anticipated receipts (Rs.3,66,551) and more expenditure on movement of relief articles received from abroad (Rs. 2,79,415).

(12)	35.—Extraordinary Charges.	32,56,000	..	32,56,000	4,62,353	27,93,647	85·8

Mainly post-budget decision of Government to adjust losses on account of sale of subsidised food to Jail staff and Police personnel under grants No. 16.—Jails and Convict Settlements and No.17.—Police (Rs.26,32,000), to transfer and adjust expenditure in connection with Provincial Transport Controller under grant No. 13.—25.-General Administration—General Administration (Rs.1,21,000) and non-implementation of scheme for medical relief in connection with Civil Defence (Rs. 40,000).

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(13)	36.—Development Programme.	3,75,80,000	77,65,000	4,53,45,000	3,42,80,254	1,10,64,746	24·4

Mainly smaller expenditure on Social Uplift Schemes (Education) due to late receipts of grant from the Central Government (Rs.34,88,976), smaller expenditure on Social Uplift Schemes (Medical) due to late receipt of grant from the Central Government (Rs. 25,84,579), non-supply of the full quota of Radio sets and batteries by the Director-General, Supply and Development for the Community listening Schemes (Rs. 11,13,432), non-implementation of certain Social Uplift Schemes (Public Health) due to late receipt of grants from the Central Government (Rs. 8,43,720), non-receipt of supply of Medical Stores already ordered for (Rs. 7,80,021), smaller expenditure on Village Aid Programme (Rs. 7,54,441), non-appointment of 4th teachers in Free Primary Schools and Primary Training Institutes due to non-receipt of Government orders in time (Rs. 4,18,500), non-receipt of debits from Director-General, Supply and Development for the supply of Radio sets and batteries (Rs. 3,46,632) and adjustment of a debit on account of Radio sets etc. in 1953-54 instead of in 1954-55 (Rs. 2,70,605), non-implementation of the scheme for expansion of Dacca Medical College (Rs. 2,20,652) and non-receipt of machineries etc. ordered abroad for the Ahsanullah Engineering College (Rs.2,00,000).

(14)	37.—Capital Outlay on Provincial Schemes of State Trading.	—5,90,000	7,91,00,000	7,85,10,000	22,10,734	7,62,99,266	98·4

Mainly larger receipts and recoveries on capital account under "Other Miscellaneous Schemes" (Rs. 9,57,19,730), smaller expenditure due to lesser purchase of grain (Rs. 7,89,22,625), non-receipt of machinery parts for the Flour Mill within the year (Rs. 90,07,389), reduction of officers and staff on account of abolition of the Civil Supplies Department (Rs. 16,82,569), unanticipated larger receipts on account of textile loom license fees (Rs. 9,58,679), adjustment of debit wrongly shown in the year 1952-53 (Rs. 5,44,119), receipt on account of share of profit on cloth imported on Central Government account (Rs. 2,00,000) and transfer from the Deposit head of grant for construction of Storage Godowns against no provision (Rs.93,844); partly set off by adjustment of arrear dues for the supplies of salt, cement, coal, etc. purchased in the previous years (Rs.7,89,38,577), smaller sale-proceeds due to lesser off-takes (Rs. 1,28,02,854), absence of receipts and recoveries on capital account under "Establishment of Flour Mills" (Rs. 1,03,33,000), smaller advances (Rs. 63,80,165), payment of arrear contribution towards the cost of Border Militia (Rs. 11,00,000), repayment of loan taken from the Imperial Bank of India on account of purchases made in the previous year (Rs.8,14,004), lesser recoveries based on smaller expenditure on ration supplied to Police and Civic Guard (Rs.2,81,266) and adjustment of cost of construction of New Storage Godowns under the grant against no provision (Rs.1,87,688).

6. *Savings on charged appropriations*—Savings occurred in 16 out of 24 charged appropriations. The more important of these cases are detailed below:—

Item No.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(1)	6.—Forest	13,03,000	..	13,03,000	7,26,019	5,76,981	44·3

Mainly due to non-receipt of timber extraction machineries as per schedule (Rs. 3,72,250), non-entertainment of full staff for extraction work due to non-arrival of extraction machineries in due time (Rs. 1,14,884), abandonment of construction of Saw Mill building for non-receipt of machineries (Rs. 67,000), smaller purchases due to lesser demand for timber (Rs. 47,930), non-adjustment of cost of some timber extraction machineries received late in the year for want of debit memos. (Rs. 17,082), non-receipt of building materials (Rs. 16,148) and non-payment for some materials for want of supply bills (Rs. 11,000); partly set off by absence of recoveries due to non-supply of timber by purchase from trade (Rs. 50,000) and smaller expenditure on timber and other produces removed from the forests by Government Agency (Rs. 22,383).

(2)	11.—Interest on Ordinary Debt	1,27,38,000	19,24,000	1,46,62,000	1,25,54,400	21,07,600	14·4

Mainly due to transfer to Irrigation Department of interest charges on Capital Irrigation expenditure not provided for (Rs. 18,91,962), smaller interest charges on Cash Credit Advances from the Imperial Bank of India due to closure of the Account with the Bank (Rs. 8,54,579), smaller interest charges on temporary loans from the State Bank due to drawal of lesser Ways and Means Advances than anticipated (Rs. 8,18,869), smaller interest charges on General Provident Fund due to non-receipt of prepartition balances of the optees from the Account-ant General, Assam (Rs. 71,000), smaller drawal of interest on 3½ per cent. East Bengal Loan, 1960 by the parties (Rs. 38,295) and non-issue of Treasury Bills during the year (Rs. 13,000); partly set off by payment of more interest charges on additional development loans from the Central Government (Rs. 7,21,849), payment of more interest charges to the National Bank of Pakistan for the drawal of larger Cash Credit Advances (Rs. 4,56,707), more transfer to the Civil Supplies Department on account of Interest on Capital (Rs. 3,02,827), interest charges on Cash Credit Advances from the Central Bank of India (Rs. 95,046) and payment of commission charges in connection with the issue of new loans (Rs. 6,677).

(3)	13.—General Administration—General Administration	9,90,000	..	9,90,000	8,28,487	1,61,513	16·3

Mainly smaller expenditure on account of pay and allowances of the Ministers due to promulgation of Section 92A of the Government of India Act 1935 (as adapted) (Rs. 2,73,274); partly counter balanced by larger expenditure on account of the staff and household of the Governor (Rs. 35,433), payment of arrear Municipal tax (Rs. 19,674), entertainment of additional staff (Rs. 17,873), adjustment of telephone charges (Rs. 11,603), maintenance of a jeep car establishment in the Chittagong Hill Tracts, provision for which was made in the voted section inadvertantly (Rs. 11,206), appointment of officer drawing higher pay (Rs. 10,942), payment of leave salary of the Governor (Rs. 4,139) and increasd sumptuary allowance to the Governor (Rs. 3,301).

Item No.	Number and name of appropriation.	Original appropriation	Supplementary appropriation.	Final appropriation.	Expenditure.	Saving.	Percentage of saving
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(4)	15.—Administration of Justice.	11,11,000	..	11,11,000	10,93,432	17,568	1·6

Mainly smaller expenditure on pay and allowances of officers in the High Court (Rs.31,634), smaller charges in England due to lesser number of Judicial Officers visiting the United Kingdom (Rs. 4,518) and smaller expenditure on pay of Law Officers (Rs. 2,567); partly set off by larger expenditure on contingencies (Rs. 12,872), pay of establishment in the High Court (Rs. 8,020) and rounding (Rs. 259).

(5)	18.—Ports and Pilotage.	13,000	..	13,000	10,363	2,637	20·3

Mainly smaller expenditure in connection with the pooled launches on pay and allowances of establishment (Rs. 3,402); partly set off by more contingent expenditure (Rs. 975).

(6)	21.—Medical	80,000	12,000	92,000	82,808	9,192	10·0

Mainly smaller expenditure on establishment in the maintenance of Hospitals and Dispensaries in the Chittagong Hill Tracts.

(7)	22.—Public Health	91,000	..	91,000	79,851	11,149	12·3

Mainly smaller charges on Public Health Establishment in the Chittagong Hill Tracts (Rs. 10,671) and non-functioning of the Public Health Improvement Scheme in the Chittagong Hill Tracts to the full extent (Rs. 325).

(8)	29.—Civil Works	1,86,000	3,45,000	5,31,000	2,45,029	2,85,971	53·9

Mainly due to non-utilisation of supplementary grant as the same was received at the fag end of the year (Rs. 2,23,000), lesser demand for works (Rs. 50,000) and non-installation of the air conditioning unit in the Government House (Rs. 9,200).

(9)	32.—Superannuation Allowances and Pensions, etc.	1,05,000	9,000	1,14,000	1,04,866	9,134	8·0

Mainly due to lesser requirement of funds for payment of pensionary charges of the High Court Judges in the United Kingdom.

(10)	34.—Miscellaneous	38,09,000	..	38,09,000	27,11,100	10,97,900	28·8

Mainly smaller grants to local bodies in lieu of cesses and fines under the Cess Act due to lesser collection of fines, etc. under the Act as a result of acquisition of a larger number of estates under the Estate Acquisition Act (Rs.12,79,499) and due to closing down of some relief camps (Rs.10,000); partly set off by larger grants to local bodies in lieu of miscellaneous receipts under the Bengal Ferry's Act (Rs. 1,93,665).

(11)	36.—Development Programme.	80,000	..	80,000	74,658	5,342	6·7

Due to economy measures.

7. *Savings or excesses on the authorised or voted grants and charged appropriations (separately and combined) as compared with previous years.*—The following statement shows how savings or excesses in grants and appropriations in the year under report compare with those in the previous years:—

Year.	Final grants and appropriations.	Saving (—) or excess (+).	Percentage of saving (—) or excess (+).
1	2	3	4
	Rs.	Rs.	
Charged—			
1951-52	*2,18,84,000*	*+19,01,344*	*+8·69*
1952-53	*2,21,03,400*	*—9,19,700*	*—4·12*
1953-54	*2,10,27,000*	*+3,62,615*	*+1·72*
1954-55	*4,56,15,000*	*—20,28,728*	*—4·45*
Authorised or Voted—			
1951-52	32,29,39,000	—5,95,96,647	—18·45
1952-53	48,52,37,500	—14,41,64,867	—29·71
1953-54	41,96,65,500	—4,84,04,917	—11·53
1954-55	42,10,80,000	—11,67,91,875	—27·74
Charged and Authorised or Voted—			
1951-52	34,48,23,000	—5,76,95,303	—16·73
1952-53	50,73,40,900	—14,50,84,567	—28·59
1953-54	44,06,92,500	—4,80,42,302	—10·90
1954-55	46,66,95,000	—11,88,20,603	—25·46

In the charged section as against excess in the previous year, there is saving this year. In the authorised or voted section and the charged and authorised or voted (combined) section the amounts of savings as well as the percentages have increased as compared with those of the previous year.

8. *Excesses over authorised/voted grants.*—A list of excesses over the individual grants requiring regularisation by the Provincial Assembly, with a brief statement of the causes which seem to have led to these excesses is given below:—

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(1)	1.—Taxes on Income other than Corporation Tax.	3,81,000	50,000	4,31,000	4,39,982	8,982	2·1

Mainly post-budget decision to adjust establishment charges of the Commercial Tax Directorate under this head hitherto adjusted under head "13.—Other Taxes and Duties".

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(2)	4.—Provincial Excise	14,92,000	3,30,000	18,22,000	19,22,448	1,00,448	5·5

Mainly adjustment of arrear Customs Duty and Sales Tax on imported Opium (Rs. 89,942), larger expenditure than anticipated on Superintendence (Rs. 13,779); partly set off by saving due to smaller expenditure under District charges (Rs.3,494).

(3)	5.—Stamps	7,63,000	..	7,63,000	8,76,021	1,13,021	14·8

Mainly due to larger payment of discounts on increased sale of stamps both Judicial and Non-Judicial (Rs. 72,742), adjustment of arrears of cost of stamps supplied from the Central Stamps Stores in excess of provision (Rs. 42,398); partly set off by smaller expenditure on Superintendence due to observance of economy measures (Rs. 2,519).

(4)	6.—Forest	17,91,000	..	17,91,000	21,25,044	3,34,044	18·7

Mainly due to smaller recoveries of cost of timber due to lesser supply of timber to other Governments, Departments etc. (Rs.4,35,470), due to non-acceptance of book debit bills by the East Bengal Railway till the close of the year (Rs. 3,95,062); partly set off by smaller expenditure due to lesser demand for supply of Forest produce by purchase from trade (Rs. 4,35,470), post-budget decision to debit expenditure on account of P. W. and Education Cess etc. for the vested forests to grant No. 36. Development Programme (Rs.64,470).

(5)	16.—Jails and Convict Settlements.	69,77,000	..	69,77,000	70,04,419	27,419	0·4

Mainly post-budget decision to adjust loss on sale of subsidised food under this grant (Rs. 1,07,493), smaller recoveries on account of cost of basic ration supplied from Jail stock due to cheaper rate in the market (Rs. 89,413), smaller recoveries due to lesser supply of Jail manufactures (Rs. 75,541) and larger expenditure on pay and allowances in Jails (Rs. 17,573) ; partly set off by smaller expenditure on contingencies in Jails (Rs. 2,52,365) and smaller expenditure in the manufacture of Jail-made goods (Rs. 11,720).

(6)	17.—Police	3,95,89,000	33,16,000	4,29,05,000	4,62,12,511	33,07,511	7·7

Mainly smaller recoveries on account of Police supplied to the Central Government Departments (Rs. 23,93,283), larger expenditure on pay and allowances of the District Executive Force against inadequate provision (Rs. 14,82,716), payment of arrears of pay and allowances of the special police on account of revision of the pay scales (Rs. 6,29,346), more loss on sale of subsidised food to police personnel due to rise in price of commodities (Rs. 2,43,241); partly set-off by non-purchase of motor vehicles and water crafts (Rs.5,34,000), non-receipt of debit from the Supply and Development Department for supply of clothing materials till the close of the year (Rs. 3,06,358), non-purchase of Wireless equipments for the East Pakistan Rifles due to their non-availability (Rs. 2,89,600), non-adjustment of the repair charges of Police launches for want of Government orders till the close of the year (Rs. 1,82,649), smaller contingent expenditure on Ansar organisation (Rs. 90,894) and non-receipt of debit for coal received from India through the Coal Commissioner (Rs. 60,208).

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(7)	22.—Public Health	51,69,000	1,84,000	53,53,000	54,51,554	98,554	1·8

Mainly due to larger expenditure on grants-in-aid and contributions towards the pay of Health Officers and Sanitary Inspectors (Rs. 92,404), larger expenditure on other schemes mainly Anti-Tuberculosis Scheme (B. C. G. Campaign) (Rs.66,244), larger expenditure on works than estimated (Rs.42,405), larger inevitable expenditure on the Chief Engineer's establishment against in adequate budget provision (Rs. 25,870), larger expenditure on pay and allowances due to revision of pay scales (Rs. 21,574), payment of arrear customs duty on imported materials for production of vaccine (Rs.18,558) and purchase of larger number of cow calves for production of vaccine lymph([illegible]8,000); partly set off by smaller expenditure on anti-malaria grant (Rs. 84,638), non-execution of Kala-azar scheme owing to late receipt of Government orders (Rs. 33,653), smaller expen diture in connection with epidemic diseases due to non-entertainment of full staff (Rs. 24,000), vacant posts in the Directorate of Public Health (Rs.19,600) and post-budget decision for the purchase of epidemic stores from funds under grant No. 31.-Famine (Rs. 15,535).

(8)	24.—Veterinary	17,08,000	2,23,000	19,31,000	20,13,063	82,063	4·2

Mainly due to larger expenditure on Hospitals and Dispensaries against insufficient budget provision (Rs. 57,118), more expenditure on pay and allowances under subordinate establishment due to arrears on account of refixation of pay (Rs. 14,403) and larger expenditure under head Superintendence due to payment of arrears on account of revision of pay scales (Rs. 8,218).

(9)	26.—Industries—Industries.	13,33,000	..	13,33,000	13,59,597	26,597	2·0

Mainly due to payment of arrears of pay and allowances on account of the revision of pay scales (Rs. 34,491), post-budget decision to pay the cost of acquisition of land for the Muslin Cotton Mills (Rs.33,798) and payment of more grants-in-aid, contributions, etc., (Rs. 16,000); partly set-off by smaller purchase of stores due to non-receipt of Government order in time (Rs. 22,592), smaller expenditure on travelling allowances and dearness allowance due to non-recruitment of some staff during the year (Rs. 19,103) and non-execution of the scheme for reclamation of derelict water for production of fish to the full extent for want of the requisite water areas (Rs. 16,548).

(10)	28.—Miscellaneous Departments.	10,67,000	..	10,67,000	11,10,494	43,494	4·1

Mainly due to payment of arrears of pay and allowances due to refixation of pay in the prescribed scales (Rs. 27,382), payment of customs duty, sales tax etc. for two consignments of Power Samas Machines for the Provincial Statistical Board (Rs. 11,713), larger expenditure on travelling allowance in the Directorate of Jute Prices than anticipated (Rs. 6,656), payment of arrear house rent for office accommodation (Rs. 6,043) and entertainment of additional staff in the Estate Office for increase in the volume of work (Rs.4,320); partly set off by posts kept vacant due to non-availability of suitable candidates (Rs. 9,437), non-establishment of the Labour Welfare Centre at Narayanganj within the year (Rs. 2,000) and economy measures (Rs. 1,227).

Item No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(11)	34.—Miscellaneous	52,79,000	..	52,79,000	62,87,637	10,08,637	19·1

Mainly non-adjustment of recoveries from the Central Government on account of expenditure in connection with Mohajireen due to non-receipt of funds (Rs. 19,66,000), non-adjustment of recoveries on capital account relating to scheme for expansion and reorganisation of the East Pakistan Veterinary College due to non-receipt of Government order (Rs. 10,00,000), larger grants to local bodies for payment of dearness allowance to their staff at revised rates (Rs. 1,34,886) and larger augmentation grant to District Boards in certain districts due to provincialisation of Health and Medical Services (Rs. 98,300); partly set off by smaller expenditure on works in connection with the East Pakistan Veterinary College due to sanction of a smaller amount of loan (Rs.6,45,900), non-establishment of the proposed Improvement Trust (Rs. 5,00,000), abandonment of certain schemes for Rehabilitation of Mohajireen (Rs. 4,04,663), non-purchase of equipments and livestock for the East Pakistan Veterinary College pending transfer of the College from Dacca to Mymensingh (Rs. 3,50,000), smaller grants-in-aid due to non-receipt of estimated fund from the Central Government (Rs. 1,00,000), reduction of establishment in connection with Rehabilitation of Mohajireen as a measure of economy (Rs. 90,688), smaller expenditure on Air-craft and on Government Vehicles Workshop due to economy measures (Rs. 65,000), smaller expenditure on fire-relief than anticipated (Rs.19,314), non-receipt of materials for Air-craft and Government Vehicles Workshop already ordered for through the Director General, Supply and Development (Rs. 19,000) and non-adjustment of debit for stores already received due to non-receipt of the same from the High Commissioner in the United Kingdom (Rs. 10,406).

(12)	39.—Loans and Advances bearing interest.	76,36,000	32,06,000	1,08,42,000	2,03,09,258	94,67,258	87·3

Mainly due to loans to Registrar, Co-operative Societies for the Jute Purchase Scheme (Rs.1,07,00,000), payment of House Building Loans to destitutes affected by flood (Rs. 5,99,555), Cattle Purchase Loans to persons affected by flood (Rs. 1,70,091), larger payment of loans for the execution of Grow More Food Schemes (Rs. 1,08,846) and loans to Monoharkhali Fishermen's Co-operative Societies, Chittagong for fishing expedition in the Bay of Bengal (Rs. 60,000); partly set off by smaller amount loans to Mohajireen for technical reasons (Rs. 8,31,589), smaller adjustments on account of expenditure on Gumti Embankment (Rs. 3,55,643), smaller Advances to Provincial Co-operative Banks and Multipurpose Societies (Rs. 2,45,000), smaller payment of Advances to Cultivators due to prevalence of normal conditions in non-flood affected areas (Rs. 1,89,138), smaller expenditure on Gumti Embankment due to slower progress of work (Rs. 1,84,469), smaller loans to Municipalities due to lesser demands (Rs. 1,80,000), smaller loans sanctioned to Land Mortgage Banks (Rs. 1,00,000), non-payment of loans to returning Hindu Migrants (Rs. 1,00,000) and smaller Loans to District and other Local Boards due to non-acceptance of their demands by Government (Rs.75,000).

9. *Excesses over charged appropriations.*—The following statement shows the excesses over individual charged appropriations which require regularisation:—

Item No.	Number and name of appropriation.	Original appropriation.	Supplementary appropriarion.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(1)	3.—Land Revenue	1,01,000	..	1,01,000	1,01,783	783	0·8

Mainly larger charges on account of collection of Land Revenue (Rs.689) and more overall expenditure under head "Charges of Administration" (Rs.94).

(2)	9.—Interest on works for which capital accounts are kept.	5,61,000	..	5,61,000	24,45,545	18,84,545	335·9

Mainly due to interest charges on Capital Irrigation expenditure incurred after 31st March, 1937 not provided for.

(3)	23.—Charges on account of Agriculture.	1,06,000	..	1,06,000	1,06,837	837	0·8

Mainly larger establishment charges in Chittagong Hill Tracts under head Superintendence (Rs.3,136); partly set off by smaller expenditure on Experimental Farms during the year (Rs.2,340).

(4)	24.—Charges on account of Veterinary.	32,000	..	32,000	35,022	3,022	9·4

Mainly larger expenditure on establishment in Hosp'tals and Dispensaries.

(5)	31—Famine	2,000	..	2,000	3,225	1,225	61·3

Mainly larger expenditure on salaries and establishment in connection with Famine Relief work.

(6)	37.—Capital Outlay on Provincial Schemes of State Trading.	19,50,000	5,50,000	25,00,000	28,72,174	3,72,174	14·9

Mainly due to larger purchases of foodgrains during the year (Rs.2,72,174) and absence of recoveries on Capital Account originally anticipated (Rs.1,00,000).

10. *Excesses over authorised or voted grants and charged appropriations as compared with previous years.*—The statement furnished below compares the number and amount of excesses during the year under report with those of the previous years:—

Year.	Excesses over authorised or voted grants.		Excesses over charged appropriations.	
	Number of cases.	Amount.	Number of cases.	Amount.
1	2	3	4	5
		Rs.		*Rs.*
1951-52	14	91,61,984	*10*	*36,74,242*
1952-53	11	2,31,58,380	*11*	*32,40,997*
1953-54	9	5,57,44,912	9	*37,31,944*
1954-55	12	1,46,18,028	*6*	*22,62,586*

As compared with the previous year the number of cases in the authorised or voted section is higher with a smaller excess over grants. In the charged section both the number of cases and the amount of excesses over appropriations are smaller.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

11. *Authorised/Voted Grants*—The budget estimates for the year under report provided a total sum of Rs.29,62·38 lakhs (296·24 millions) for authorised expenditure against which the actual expenditure amounted to Rs.30,42·88 lakhs (304·29 millions) resulting in an excess of Rs.80·50 lakhs (8·05 millions) i.e. 2·72 per cent. of the total original grant as against the saving of 6·60 per cent. in the preceding year. Supplementary grants aggregating Rs.12,48·42 lakhs (124·84 millions) obtained during the year converted the excess into a saving of Rs.11,67·92 lakhs (116·79 millions) which was 27·74 per cent. of the total net aggregate grant as compared with 11·53 per cent. in the previous year. This saving of Rs.11,67·92 lakhs (116·79 millions) was composed of a saving of Rs.13,14·10 lakhs (131·41 millions) under 26 grants and an excess of Rs.1,46·18 lakhs (14·62 millions) under the remaining grants.

Taking the authorised/voted grants individually, the variations are exhibited below:—

	Number of cases.	
	1953-54.	1954-55.
Less than 5 per cent.	9	13
Between 5 per cent. and 10 per cent.	9	9
Between 10 per cent. and 20 per cent.	4	7
Between 20 per cent. and 30 per cent.	3	3
Between 30 per cent. and 40 per cent.	2	..
Between 40 per cent. and 50 per cent.	1	2
More than 50 per cent.	9	5
Total ..	37	39

Grants No. 37.—Capital Outlay on Provincial Schemes of State Trading Rs. 7,62·99 lakhs (76·30 millions), 30.—Electricity Schemes Rs .1,12·22 lakhs (11·22 millions), 36.—Development Programme Rs. 1,10·65 lakhs (11·07 millions), 31.—Famine Rs. 82·63 lakhs (8·26 millions), 23.—Charges on account of Agriculture Rs.69·75 lakhs (6·98 millions), 10.—Irrigation Rs. 59·84 lakhs (5·98 millions) and 29.—Civil Works Rs. 56·60 lakhs (5·66 millions) together contributed to a saving of Rs. 12,54·68 lakhs (125·47 millions) i. e. 95·48 per cent. of the saving of Rs. 13,14·10 lakhs (131·41 millions). The rest of the saving of Rs. 59·42 lakhs (5·94 millions) was contributed mainly by Grants No.35.—Extra ordinary Charges, 3.—Land Revenue, 21.-Medical,18.—Ports and Pilotage and 25.—Charges on account of Co-operative Credit. The grants which contributed to the excess of Rs. 146·18 lakhs (14·62 millions) were mainly Grants No. 39.—Loans and Advances bearing

Interest Rs.94·67 lakhs (9·47 millions), 17.—Police Rs.33·07 lakhs (3·31 millions), 34.—Miscellaneous Rs.10·09 lakhs (1·01 millions), 6.—Forest Rs. 3·34 lakhs (·33 millions) and 24.—Charges on account of Veterinary Rs.·82 lakhs (·08 millions).

Charged Appropriations.—The original charged appropriations amounted to Rs. 2,63·48 lakhs (26·35 millions). Supplementary charged appropriations aggregating Rs. 1,92·67 lakhs (19·27 millions) were authorised during the year. The actual expenditure was Rs. 4,35·86 lakhs (43·59 millions). Compared with the total original appropriation there was an excess of Rs. 1,72·38 lakhs (17·24 millions) i. e. 65·43 per cent. as compared with 14·17 per cent. in the preceding year. Compared with the final charged appropriation there was a saving of Rs. 20·29 lakhs (2·03 millions) i. e., 4·45 per cent. as against the excess of 1·72 per cent. in the previous year.

Taking the charged appropriations individually, the variations are exhibited below:—

	Number of cases.	
	1953-54.	1954-55.
Less than 5 per cent.	7	7
Between 5 per cent. and 10 per cent.	2	3
Between 10 per cent. and 20 per cent.	6	5
Between 20 per cent. and 30 per cent.	2	2
Between 30 per cent. and 40 per cent.	1	1
Between 40 per cent. and 50 per cent. ..	2	1
More than 50 per cent.	3	3
Total ..	23	22

The above mentioned saving of Rs. 20·29 lakhs (2·03 millions) was composed of a saving of Rs. 42·91 lakhs (4·29 millions) under 16 appropriations and an excess of Rs. 22·62 lakhs (2·26 millions) under the remaining 6 appropriations. The saving of Rs. 42·91 lakhs (4·29 millions) was contributed mainly by Grants No. 11.—Interest on Ordinary Debt Rs. 21·08 lakhs (2·11 millions), 34.—Miscellaneous Rs. 10·98 lakhs (1·10 millions), 6—Forest Rs. 5·77 lakhs (·58 million) and 29.—Civil works Rs. 2·86 lakhs (·29 million). The excess of Rs. 22·63 lakhs (2·26 millions) was mainly due to Grants No. 9.—Interest on Works for which Capital Accounts are kept Rs. 18·85 lakhs (1·89 million) and 37.—Capital Outlay on Provincial Schemes of State Trading Rs.3·72 lakhs (·37 million).

Authorised/voted Grants and Charged Appropriations combined—Taking together the charged and voted sections the percentage of savings was 25·46 per cent. as compared with 10·90 per cent. in the preceding year. The variations are as follows:—

	Number of cases.	
	1953-54.	1954-55.
Less than 5 per cent.	10	13
Between 5 per cent. and 10 per cent.	8	10
Between 10 per cent. and 20 per cent.	5	6
Between 20 per cent. and 30 per cent.	3	3
Between 30 per cent. and 40 per cent.	2	..
Between 40 per cent. and 50 per cent.	1	2
More than 50 per cent.	9	5
Total	38	39

The reasons for the variations are given in paragraphs 5, 6, 8 and 9. It will be observed from paragraph 7 that in both the sections—Charged and Authorised/Voted the amounts as also the percentages of variation have recorded a rise as compared with the preceding year. In the charged and authorised/voted sections combined also the same trend is noticed.

CONTROL OVER EXPENDITURE.

12. The object of control over expenditure is to secure as close an approximation as possible between the actual expenditure and the final grant or charged appropriation under each sub-head and primary unit of appropriation. For this purpose the Controlling Officers exercise the necessary control through the accounts maintained departmentally, which are reconciled with those of the Audit Office. They have to keep a close watch over the progress of expenditure and surrender funds surplus to requirements or obtain additional funds to cover the increased expenditure, as the case may be.

Important instances of defective control over expenditure noticed in the appropriation accounts during the year are mentioned below :—

(*1*) *Unnecessary or excessive supplementary grants or appropriations*—

1. Grant No. 17.—Police—
   Sub-head C.5 (2) (Voted).

2. Grant No. 21.—Medical—
   Sub-head G.5.

3. Grant No. 25.—Charges on account of Co-operative Credit—
   Sub-heads A.2, A.3 and C.3.

4. Grant No. 31.—Famine—
   Sub-heads A.2(*a*) (Voted) and A.3.

5. Grant No. 33.—Charges on account of Stationery and Printing—
Sub-heads B and E.

6. Grant No. 36.—Development Programme—
Sub-heads F (Voted), G, I and N.

7. Grant No. 37.—Capital Outlay on Provincial Schemes of State Trading—
Sub-heads A.1 (Voted), E.4 and G.1.

8. Grant No. 38.—Interest Free Advances—
Sub-head A.1.

Supplementary grants or appropriations in these cases proved either unnecessary or excessive.

(2) *Reappropriations obtained unnecessarily or in excess of requirements*—

1. Grant No. 3.—Land Revenue—
Sub-heads A.4 (Voted), A.6, D.5 and G.7.

2. Grant No. 6.—Forest—
Sub-heads A. III (Voted), B.4 (Voted) and G. (*Charged*).

3. Grant No. 7.—Registration—
Sub-head B.1.

4. Grant No. 10.—Irrigation—
Sub-heads B (*a*) (1), B (*b*) (1), B (*b*) (4), B (*b*) (6), D 5 (1), D6, D 9 (1), G 1 (2) and G 1 (3).

5. Grant No. 13.—General Administration—General Administration—
Sub-heads B. 3 (Voted), C. 1 (5), E. 1 (3) (*Charged*) and E. 2 (2) (Voted).

6. Grant No. 15.—Administration of Justice—
Sub-head D. 1 (Voted).

7. Grant No. 18.—Ports and Pilotage—
Sub-heads C and J.

8. Grant No. 20.—Charges on account of Education—
Sub-head K.1.

9. Grant No. 21.—Medical—
Sub-heads B. 6 (Voted), D. 5 and E. 6.

10. Grant No. 22.—Public Health—
Sub-head C (Voted).

11. Grant No. 23.—Charges on account of Agriculture—
Sub-heads D. 3 (Voted). E. 2, F. 1, F. 2, F. 3, G and N.

12. Grant No. 29.—Civil Works—
Sub-heads A. 5 and D (Voted).

13. Grant No. 30.—Electricity Schemes—
Sub-heads A. 5, A. 6, A. 7, A. 8 and B. 5.

14. Grant No. 34.—Miscellaneous—
Sub-head C.

15. Grant No. 39.—Loans and Advances bearing Interest—
Sub-head E.

Savings in the above cases could have been avoided if the reappropriations obtained towards the close of the year had been based on correct estimates of actual requirements.

(3) *Injudicious reappropriations and surrenders causing excess over allotments*—

1. Grant No. 3.—Land Revenue—
Sub-heads D. 1, D. 2, D. 4, F and G. 8.

2. Grant No. 5.—Stamps—
Sub-head A. 1.

3. Grant No. 10.—Irrigation—
Sub-heads D. 5 (2), D. 7 and H II(1).

4. Grant No. 13.—General Administration—General Administration—
Sub-head H. 2.

5. Grant No. 16.—Jails and Convict Settlements—
Sub-head A. 7.—*Deduct*.

6. Grant No. 17—Police—
Sub-heads C. 1 (Voted) and C. 9 (Voted).

7. Grant No. 18.—Ports and Pilotage—
Sub-heads I and L.

8. Grant No. 20.—Charges on account of Education—
Sub-heads M. 2(2), O. 7(2) and P.

9 Grant No. 21.—Medical—
Sub-head D. 3.

10. Grant No. 22.—Public Health—
Sub-heads A (a) (1) (Voted), A (a) (2) (*Charged*), A (*a*) (3) (Voted), B. 4(Voted), C (*Charged*) and E.

11. Grant No. 23.—Charges on account of Agriculture—
Sub-heads B. 1, B. 4 (Voted), E. 1, E. 5 and E. 6.

12. Grant No. 26.—Industries—Industries—
Sub-heads A. 5 and A. 8.

13. Grant No. 29.—Civil Works—
Sub-heads A. 1, E (Voted), G (Voted) and P.

14. Grant No. 30.—Electricity Schemes—
Sub-heads A. 1, A. 2, A. 4, B. 1, B. 2, B. 3, C. 2 and C. 3.

15. Grant No. 31.—Famine—
Sub-heads A. 1 (Voted) and A. 2 (*a*) (Voted).

16. Grant No. 32.—Superannuation Allowances and Pensions etc—
Sub-heads J (ii) (b), J (ii) (c) and O.2.

17. Grant No. 34.—Miscellaneous—
Sub-heads D. 2 and P. 1.

18. Grant No. 35.—Extraordinary Charges—
Sub-head A (a).

19. Grant No. 36.—Development Programme—
Sub-heads H, J and M.

20. Grant No. 39.—Loans and Advances bearing Interest—
Sub-heads B, D (Voted) and F (Voted).

In these cases the excesses could have been avoided or diminished if the reappropriations had been estimated accurately.

(*4*) *Non-surrender of savings*—

1. Grant No. 3.—Land Revenue—
Sub-heads A. 3 (*Charged*), A. 4(Voted), A. 5, A. 6, D. 5, G. 6 and G. 7.

2. Grant No. 6.—Forest—
Sub-heads A.III (Voted), B. 2 (Voted), B. 4(Voted), E (*Charged*), F (*Charged*), G (*Charged*) and H (*Charged*).

3. Grant No. 7.—Registration—
Sub-heads A, B.1 and B. 2 (Voted).

4. Grant No. 8.—Other Taxes and Duties—
Sub-heads A. 4(1), A. 4 (2), A 4 (3) and A 4(4).

5. Grant No. 10.—Irrigation—
Sub-heads B (*a*) (3), (B) (b) (1), B (b) (2), B(b) (4), B (b) (6), D. 1, D.2, D. 5. (1), D.6, D. 9, D. 12, G. I (1), G. I (2), G. I (3), G. II (1) G. II (3), G.III (1), G. III (2), H. I (3) and H. III (1).

6. Grant No. 11.—Interest on Ordinary Debt—
Sub-heads A.1 (2), A.2(1) , A 2 (2) (1), A.2(2) (2) (3), B. 1, B. 4 and C. 1 (*Charged* and Voted).

7. Grant No. 13.—General Administration—General Administration—
Sub-heads A. 8(4), B. 1 (1), B. 3 (*Charged* and Voted),C. 1 (1), C. 1 (5), E. 1(3) (*Charged*), E. 2(3) (Voted), E.2 (4), G. 1 (Voted), G.7 (Voted) and H. 1.

8. Grant No. 15.—Administration of Justice—
Sub-heads A. 1 (*Charged*), C, D. 1 (*Charged* and Voted), F. 2, F. 3, F.4, and J (*Charged* and Voted).

9. Grant No. 17.—Police—
Sub-heads B, C. 4 (Voted), C. 5(2) (Voted), C. 7 (*Charged* and Voted), E. 7 and K.

10. Grant No. 18.—Ports and Pilotage—
Sub-heads A. 4 (Voted) and C.

11. Grant No. 20—Charges on account of Education—
Sub-heads K. I and O. 10.

12. Grant No. 21.—Medical—
Sub-heads B. 4 (Voted), B. 5 (Voted), B. 7, D. 5, E. 6, G. 5 and I.

13. Grant No. 22.—Public Health—
Sub-heads A(a) (4) (Voted), A(a)(5) (*Charged* and Voted), C. (Voted), I and J.

14. Grant No. 23.—Charges on account of Agriculture—
Sub-heads B.2(Voted), B.3 (Voted), D.3(Voted), E.2, E.3, E.4(*Charged* and Voted), E.8, F.1, F.2, F.3, F.6, G, N, O and P.

15. Grant No. 24.—Charges on account of Veterinary—
Sub-heads D.3(*Charged*) and D.6.

16. Grant No. 25.—Charges on account of Co-operative Credit—
Sub-heads A.2, A.3, C.2 and C.3.

17. Grant No. 26.—Industries—Industries—
Sub-head F.

18. Grant No. 27.—Industries –Fisheries—
Sub-head B.

19. Grant No. 29.—Civil Works—
Sub-heads A.3, A.4 (Voted), A.5, A.6(Voted), A.7(Voted), A.9, A.10, A.11, A.16, A.20, B(Voted), D (*Charged* and Voted), L.1—*Deduct*, L.2, M and Q.

20. Grant No. 30.—Electricity Schemes—
Sub-heads A.6, A.7, A.8, B.5, C.4 and C.8.

21. Grant No. 31.—Famine—
Sub-heads A.2(a)(*Charged*), A.3, A.4(a) and A.4(b).

22. Grant No. 32.—Superannuation Allowances and Pensions, etc.—
Sub-heads C, J(i), N(*Charged* and Voted) and O.1 (*Charged* and Voted).

23. Grant No. 33.—Charges on account of Stationery and Printing—
Sub-heads A, B, D.9 and E.

24. Grant No. 34.—Miscellaneous—
Sub-heads H (*Charged* and Voted), J.4(1)(1)(*Charged* and Voted), J.4(1)(2)(Voted), J.4(1)(3)(Voted), J.4(1)(4)(Voted), J.4(1)(5)(*Charged* and Voted), J.4(1)(6), P.2 and P.3.

25. Grant No. 35.—Extraordinary Charges—
Sub-heads A (b) and B(6).

26. Grant No. 36.—Development Programme—
Sub-heads B(*Charged* and Voted), F(Voted), G, I and N.

27. Grant No. 37.—Capital Outlay on Provincial Schemes of State Trading—
Sub-heads A.1(Voted), B.4, C.4(2), E.1, E.2, E.3, E.4, G.1. and H .

28. Grant No. 38.—Interest free Advances—
Sub-head A.2.

29. Grant No. 39.—Loans and Advances bearing Interest—
Sub-heads E, G.1 and G.2.

Most of these instances indicate that the savings were either due to failure or omission on the part of the Controlling Offlcers or their subordinate officers to regulate funds according to requirements.

(*5*) *Unremedied or uncovered excessesr*—

1. Grant No. 1.—Taxes on Income other than Corporation Tax—
Sub-head A.

2. Grant No. 3.—Land Revenue—
Sub-heads A.2(Voted), A.4(*Charged*), B.1, B.2, D.1, D.2, D.3, D.4, F and G.8.

3. Grant No. 5.—Stamps—
Sub-heads A.1 and B.2.

4. Grant No. 6.—Forest—
Sub-head A.VIII(Voted).

5. Grant No. 7.—Registration—
Sub-head B.5.

6. Grant No. 8.—Other Taxes and Duties—
Sub-head A.1.

7. Grant No. 10.—Irrigation—
Sub-heads B(a)(2), B(b)(3), B(b)(5), B(b)(8)—*Deduct*, D.2(2)—*Deduct*, D.3, D.4, D.5(2)—*Deduct*, D.7, G.I(5), G.II (2), H.II(1) H.II(2) —*Deduct* and H. III (2)—*Deduct*.

8. Grant No. 11.—Interest on Ordinary Debt—
Sub-heads A.2(2)(2)(1), A.3, A.4(1) and D.1.

9. Grant No. 13.—General Administration—General Administration—
Sub-heads A.1(*Charged*), A.2(*Charged*), A.3(*Charged*), A.5(*Charged*), A.6 (*Charged*), A.8(1) (*Charged* and Voted), C.4, E.1(2) (*Charged* and Voted), E.1(3)(Voted), E.1(4) (*Charged*), E.1(5)(*Charged* and Voted), E.1(8), G.7, G.8(*Charged* and Voted) and H.2.

10. Grant No. 15.—Administration of Justice—
Sub-heads A.2(*Charged*), A.4(*Charged*), D.2, D.3, D.4, F.5 and I.

11. Grant No. 16.—Jails and Convict Settlements—
Sub-heads A.8 and C.5.

12. Grant No. 17.—Police—
Sub-heads C.1(Voted), C.2(Voted), C.9(Voted), E.2, E.3, E.5, F.6 and L.

13. Grant No. 18.—Ports and Pilotage—
Sub-heads A. 6 and G.

14. Grant No. 20.—Charges on account of Education—
Sub-heads K.2, M.2(2), O.7(2) and P.

15. Grant No. 21—Medical—
Sub-heads A.1 (*Charged* and Voted), A.2(Voted), A.5(Voted), B.3 (Voted), D.1, D.3, F and G.4.

16. Grant No. 22.—Public Health—
Sub-heads A(a)(1)(*Charged* and Voted), A(a)(2)(*Charged* and Voted), A(a)(3)(Voted), A(b)(1), A(b)(2), A(b)(4), B.3, B.4(Voted), C(*Charged*), D, E, F and G.

17. Grant No. 23.—Charges on account of Agriculture—
Sub-heads A, B.1, B.2(*Charged*), B.4(*Charged*), D.4(Voted), E.1, E.5, E.6, F.4, F.7, H and Q.

18. Grant No. 24.—Charges on account of Veterinary—
Sub-heads C.2, C.3, C.4, D.1, D.2(*Charged* and Voted), D.3(Voted), D.4(*Charged* and Voted), D.5, D.7 and H.

19. Grant No. 25.—Charges on account of Co-operative Credit—
Sub-head A.4.

20. Grant No. 26.—Industries—Industries—
Sub-heads A.2, A.5, A.8 and E.1.

21. Grant No. 28.—Miscellaneous Departments—
Sub-heads C, G.1, G.2, G.4 and G.6.

22. Grant No. 29.—Civil Works—
Sub-heads A.12, E(Voted), E.—*Deduct*, G(Voted) and P.

23. Grant No. 30.—Electricity Schemes—
Sub-heads A.4, B.1, B.2, B.3, B.4, C.2, and C.3.

24. Grant No. 31.—Famine—
Sub-heads A.1(*Charged* and Voted), A.2(a)(Voted) and A.2(b) (*Charged* and Voted).

25. Grant No. 32.—Superannuation Allowances and Pensions etc.—
Sub-heads A(*Charged* and Voted), D,E, J(ii)(b), J(ii)(C), J.4, O.2 and Q(*Charged* and Voted).

26. Grant No. 33.—Charges on account of Stationery and Printing—
Sub-heads C,D. 1, D.4, D.5, D.8 and G.

27. Grant No. 34.—Miscellaneous—
Sub-heads D.1, J.4(1)(2)(*Charged*), J.4(1)(4) (*Charged*), J.4(2), J.5, P.1 and P. 4.

28. Grant No. 35.—Extraordinary Charges—
Sub-heads A(a) and B.7.

29. Grant No. 36.—Development Programme—
Sub-heads H, J, M and O.

30. Grant No. 37.—Capital Outlay on Provincial Schemes of State Trading—
Sub-heads A.1(*Charged*), A.2, A.4 (*Charged* and Voted), A.5, B.1, C.1, E.5 and G.4.

31. Grant No. 39.—Loans and Advances bearing Interest—
Sub-heads D(Voted) and F(Voted).

Most of these instances indicate that there was either failure or omission on the part of the Controlling Officers or their subordinate officers to obtain additional funds in time to cover the excesses.

(6) *Defective budgeting, such as absence of provision, wrong provision of funds, over or under estimation, etc.*

(*a*) *Absence of provision or wrong provision of funds—*

1. Grant No. 6.—Forest—
   Sub-head I.

2. Grant No. 10.—Irrigation—
   Sub-heads B(a)(8), G.I(6), G.II(5) andG. III(3).

3. Grant No. 11.—Interest on Ordinary Debt—
   Sub-head D. 2—*Deduct.*

4. Grant No. 13.—General Administration—General Administration—
   Sub-heads E.1(6), G.3 and G.7(*Charged*).

5. Grant No. 17.—Police—
   Sub-head C.9(*Charged*).

6. Grant No. 18.—Ports and Pilotage—
   Sub-head J.

7. Grant No. 29.—Civil Works—
   Sub-heads A.6(*Charged*), G(*Charged*) and O.

8. Grant No. 35.—Extraordinary Charges—
   Sub-head B.2—*Deduct.*

9. Grant No. 37.—Capital Outlay on Provincial Schemes of State Trading—
   Sub-heads I and J.

These cases indicate that the Controlling Officers based their estimates on incorrect data. They also failed to assess their anticipated requirements accroding to needs.

GENERAL CONCLUSION RELATING TO CONTROL OVER EXPENDITURE.

13. The efficiency of control over expenditure exercised by the various Departments can be gauged from the degree of closeness with which the final grants or charged appropriations for the year approximate to the actual expenditure. As indicated in paragraph 7, the saving in the authorised/voted section amounted to Rs. 11,67,91,875 which came to 27·74 per cent. of the aggregate final grant. Provisions aggregating Rs. 6,95,68,996 were surrendered by the Departments before the close of the year. This reduced the percentage of savings to 13·47.

In the charged section there was a saving of Rs. 20,28,728 working out to 4·45 per cent. of the net aggregate appropriation. Provisions aggregating Rs. 18,96,394 were surrendered by the Departments and this reduced the percentage of savings to0·30.

As compared with the previous year there is a saving as against an excess in the charged section with a rise in the percentage of variation. In the authorised/voted section there is a rise in the percentage of saving over the previous year.

It will appear from paragraph 10 that there has been a fall in the number of cases of excesses in the charged section and an increase in the authorised/voted section as compared with those in the preceding year. The amounts of excesses have, however, been smaller this year in both the sections as compared with the preceding two years.

Variations between the figures of final grants or appropriations and actual expenditure under a sub-head furnish another criterion for judging the effectiveness of control exercised by the Controlling Officers over expenditure. The following table shows the number of sub-heads which contain variations between figures of final grants or appropriations and actual expenditure and also the sub-heads containing excesses over one per cent., savings over two per cent. of the final grant or appropriations and percentage of each category of sub-heads to the total number of sub-heads in this compilation.

	Authorised/Voted.	*Charged.*
1. Total number of Sub-heads in the compilation	545	*173*
2. Total number of Sub-heads containing variations.	505	*140*
3. Number of Sub-heads containing excesses over 1 per cent. of the final grant or appropriation	171	*50*
4. Number of Sub-heads containing savings over 2 per cent. of the final grant or appropriation.	174	*58*
5. Percentage of (3) to (1)	31·4	*28·9*
6. Percentage of (4) to (1)	31·9	*33·5*

In the following cases excess recoveries/unanticipated credits under authorised/voted grants or charged appropriations were untilised for additional expenditure. The amounts untilised are shown against the grant or appropriation—

No. and name of grant or appropriation.	Amount. *Charged.*	Amount. Authorised/ Voted.
	Rs.	Rs.
11.—Interest on Ordinary Debt	*11,89,136*	..
15.—Administration of Justice	..	1,103
37.—Capital Outlay on Provincial Schemes of State Trading.	..	7,40,37,452

FINANCIAL IRREGULARITIES, LOSSES, ETC.

14. Individual cases of financial irregularities, losses etc., have been mentioned in the Review paragraphs below the Appropriation Accounts of the relevant Grants in part II of this compilation. References to these cases are given below :—

Page No.	Number and name of the Grant.	Paragraph number of the Review.	Nature of loss or irregularity.	Amount involved.
1	2	3	4	5
				Rs.
138	17.—Police	9	Theft of Government money.	1,258
166	21.—Medical	10	Ditto.	2,737

In the Annexure to this compilation mention has been made of 30 cases which have come to notice but have not been finalised.

AUDIT OF RECEIPTS.

15. The receipts of all the 157 civil offices due for audit during the year under report, were locally test-audited. No special audit, at the request of Government. was taken up during that year.

The following irregularities were generally noticed :—

(*i*) In a number of cases moneys received on behalf of Government were not promptly remitted into Government Treasuries.

(*ii*) In some cases Departmental receipts were utilised towards Departmental expenditure without the sanction of competent authorities.

(*iii*) In some other cases there were delays in the realisation of Government dues.

All these irregularities were brought to the notice of Government.

AUDIT OF STORES AND STOCK ACCOUNTS.

16. The Stores Accounts of 7 offices and Stock Accounts of 138 offices of Civil Departments were locally test-audited. Subsidiary statements showing the accounts of stores and stock are appended to the Appropriation Accounts of Grants No. 4.—Provincial Excise, No. 6.—Forest, No. 10.—Irrigation, No. 16.—Jails and Convict Settlements, No. 18.—Ports and Pilotage, No. 20.—Charges on account of Education, No. 21.—Medical, No. 23.—Charges on account of Agriculture, No. 29.—Civil Works, No. 30.—Electricity Schemes and No. 33.—Charges on account of Stationery and Printing.

Financial Reviews on the working of the Provincial Schemes of State Trading have not been made available by the Food Department of the Government of East Pakistan for incorporation in the Appropriation Accounts.

OTHER TOPICS OF INTEREST.

Local Audit and Inspections.

17. A—Public Works Inspections—During the year under report accounts of all the 50 Public Works Divisions (Communication, Buildings, Irrigation, Public Health and Electricity Branches) of the Government of East Pakistan were test-checked locally. The general condition of accounts was not found satisfactory. The important irregularities noticed generally in course of inspection are enumerated below:—

(*i*) In many Divisions it was found that Stock Accounts were either incomplete or in arrears. The accounts were not kept by sub-heads and the monthly Abstracts of receipts and issues of stock were not worked out. The yearly balance returns were also not obtained from Sub-divisions and reconciled with the Divisional figures. In the absence of complete and up to date Stock Accounts the Departmental Officers could not exercise proper control over the acquisition and utilisation of stores and Audit was unable to verify that the book balance represented the actual value of stock in hand. In some Divisions physical verification of the stores was not conducted so as to ensure that the actual stock in hand agreed with the quantity exhibited in the yearly balance returns. In some cases there was no sanctioned stock limit fixed by Government. In one particular Division the value of materials in stock was found to be Rs. 2,08,70,978 against the sanctioned maximum stock limit of Rs. 30,00,000 only.

(*ii*) In a large number of Divisions it was noticed that Register of Works and Works Abstract were not properly maintained in as much as the number and date of detailed estimate, the authority and appropriation for the year were not indicated and the rate of cost and inclusive rate of cost were not worked out. The Divisional Officers did not initial the Register at the end of each month as a token of their having reviewed the entries. This incomplete maintenance of the Register of Works and Works Abstract indicated that the Departmental Officers did not exercise proper financial control over the flow of expenditure.

(*iii*) In some Divisions the Ledger Accounts were not closed and balanced monthly. There were no indications that these were periodically reviewed by the Divisional Officers. Consequently Audit was not in a position to verify the correct amount recoverable from the Contractors on account of cost of materials issued and advances made to them.

(*iv*) In some Divisions Registers of Tools and Plant were either not at all maintained or were incomplete. In some Divisions no records could be produced to Audit to show that physical verification of Tools and Plant was done.

2. Losses and Irregularities, etc.—The following specific cases of irregularities etc., were also noticed during local audit and inspections:—

(*i*) *Dredger "Alexandra"*—Non-realisation of hire charges—Dredger "Alexandra' received from the Government of Undivided Bengal on Independence was allowed to remain idle till it was let out on hire to the Port Commissioners, Chittagong in 1950. The hire charges amounting to Rs. 1,07,629, however, still remain outstanding for recovery from the Port Commissioners. Another amount of Rs. 1,70,666 being also hire charges for dredging work done for three different private Agencies during the period from 5th February, 1952 to 11th January, 1953 has yet to be realised. The hire charges were fixed in February, 1954 at Rs. 160 per hour on the basis of 1600 working hours per annum. The necessary records relating to the working of the Dredger were also not correctly maintained.

(*ii*) *Dredger "Foyers"*—Expenditure on the repairs and maintenance of doubtful utility—Dredger "Foyers", whose value had been written down to *nil* with effect from 25th January 1930, was received on Independence as a share of the Government of East Bengal. The condition of the Dredger from the point of view of utility was very poor as appeared from the report dated the 30th March, 1951 of the Expert appointed by the Government. On the advice of the Ship Surveyor, however, Government decided to carry out some repairs to bring the Dredger into use. In the opinion of the Ship Surveyor, the Dredger though old, was robustly constructed and most of its machineries were in working condition. A total amount of Rs. 3,37,375 was spent on repairs upto January, 1953 but the work was abandoned before the Dredger could be brought into use. Government of East Bengal maintain that with some further repairs the Dredger could be brought into working order and the cost of repairs would have been much below the cost price of a new Dredger of the type. The drawings for the overhaul and repairs of the Dredger have been obtained from the United Kingdom and they are now with the Superintending Engineer concerned for the purpose of inviting quotations. In the meantime the Dredger is being maintained at an annual recurring cost of Rs. 14,600.

Actions taken by Government on the report of Audit of these irrigularities has not been communicated to Audit.

(*iii*) *Irregularities in the construction of Jute Godowns at different Centres*:—The local test audit and inspection of initial accounts of a Communication and Buildings Division revealed that the construction work of 120 permanent Jute Godowns at a sanctioned cost of Rs. 50 lacs was undertaken at 40 Centres by the Public Works Divisions in East Pakistan at the instance of Jute Board. Subsequently, however, the work at 31 Centres was abandoned in accordance with the decisions of the Jute Board in July 1953. This resulted in a heavy loss to Government which has so far been estimated at an amount of Rs. 3,23,570 on account of materials, carriage, labour charges and other irrecoverable items of expenditure already incurred. The disposal of surplus materials worth Rs. 5,50,130 has not been finalised and it is apprehended, when this is done, further losses of considerable amount will be incurred. At one centre alone a loss of Rs. 35,315 was incurred on the disposal of the surplus bricks worth Rs. 50,315 for Rs. 15,000 only.

The matter was reported to Government who have stated in reply that as the disposal of materials had not been finalised the accounts could not be closed so far and that Government orders would be issued in this respect as soon as the accounts are closed.

(*iv*) *Irrigularities in the Resources Division*.—The loss and irregularities in the Resources Division mentioned in the Audit Report for 1952 and repeated in the Audit Reports for 1953, 1954 and 1955 have not been set right so far by recoveries, write off or otherwise inspite of repeated reminders from Audit. The only reply received from the Government in January 1958 indicated that the file on the subject had been mislaid. Such delays on the part of the Administrative Departments in dealing with cases of losses and irregularities repoted to them not only dafeat the very purpose of Audit, but also delay rectification of the irregularities.

B—Treasury Inspections.—Out of sixteen Treasuries and thirtyseven Sub-Treasuries, eight Treasuries were inspected by the Audit staff during 1954-55. In addition to the general inspection of the Treasuries the inspection party also conducted physical verification of cash in non-Bank treasuries. The more common irregularities noticed in the course of inspection are summarised below—

(*i*) The normal balance of some Treasuries exceeded the prescribed limits on many occasions.

(*ii*) The certificates of the District Superintendent of Police and the Executive Engineer in respect of the position of sentries and suitability of strong rooms were not found upto date in some Treasuries.

(*iii*) The Padlock Registers were not properly verified by the Collectors in some Treasuries. In two Treasuries four spare padlocks were kept without the permission of Government and five padlocks received from the Government did not bear any number. Four unserviceable padlocks were also seen in use in one Treasury.

(*iv*) In one Treasury the position of the counters was found defective as there was a passage between the counters. Steps were stated to have been taken to close the passage shortly.

(*v*) Some Treasuries and Sub-Treasuries were not inspected by the Collectors and Treasury Officers as required under the rules.

(*vi*) The arrangements for the custody of stamps were found unsatisfactory in some Treasuries. The stamp accounts were not properly maintained by some Treasuries. Spoilt stamps were not sent to the Controller of Stamps by some Treasury Officers as required under the rules. In one Treasury stamps worth Rs. 243, found in excess since 15-8-1951, still remained unaccounted for. A discrepancy of Rs. 54,000 found in course of verification of stamps by the Treasury Officer in one Treasury has not yet been settled. In one Treasury postal stamps worth Rs. 210 were partly eaten up by white ants and were partly damaged by damp due to defective storing arrangements. The report of this loss was not sent by the Collector to the Accountant General as required under rules.

(*vii*) In some Treasuries the correct procedure was not adopted for the payment of the pensions and the maintenance of the accounts thereof. The pensions in some cases were paid without proper identifications. The photos of the pensioners were not found pasted in the disburser's half of the pension payment orders and old and torn out pension payment orders were not revised in many cases as required under the rules. Seperate registers for special pensions were not maintained and the required statements of Military Pensions were not submitted to the Controller of Military Accounts and Pensions. A sum of Rs. 16 recoverable from a Military Pensioner was not realised in one case. In some cases the Central and Provincial pensions were paid on the same vouchers.

(*viii*) In some Treasuries the daily sheets were not duly signed. In one Treasury the Cash Book was not signed and closed daily. Bills were not properly checked before payment in some cases and in one Treasury a monthly pay bill was paid twice. Some uncurrent coins amounting to Rs. 261 lying in one Treasury since 22-11-1952 were not remitted to the Mint as required under the rules.

(*ix*) In some Treasuries the account records and other subsidiary registers were not maintained properly. In some Treasuries the Check Register of adjustments by transfer was not written up by the Treasury Officers nor the items therein were checked by them as required under the rules. In some Treasuries the Sub-Treasury accounts were not incorporated in the treasury accounts on due dates and they were also not checked by the Treasury Offlcers as required under the rules.

(*x*) In some Treasuries the Personal Ledger Accounts were not maintained properly and the balances were not struck and initialled by the Treasury Officers. The balances of Local Funds at the end of the year were not verified by some Treasury Officers in communication with the administrator of the fund on the one side and the Accountant General on the other.

(*xi*) The accounts of Deposits were not maintained properly in some Ttreasuries. In one Treasury a discrepancy of Rs.4,897 between Personal Ledger Accounts and Treasury Pass Book remained unsettled.

The above defects were pointed out to the authorities for remedial action. Steps have been taken to enforce the rules and remove the irregularities.

2. The scheme introduced by the Government in August, 1949 for training of the treasury staff proved satisfactory and the Government decided to continue the scheme. The Government had also decided to place experienced Deputy Magistrates and Deputy Collectors in charge of treasuries as far as possible to improve the conditions of treasuries.

3. *Losses and Irregularities, etc.*—The following irregularities were also noticed during local audit and inspections:—

(*i*) A clerk of a Civil Surgeon's Office who was in charge of the pay bills of the Auxiliary Government Hospital instead of sending two passed bills for Rs.1,917 to the Medical Officer of the Auxiliary Government Hospital concerned for encashment from Sub-Treasury encashed the said bills in December, 1947 and absconded with the money. He subsequently died and the entire amount was written off by the Government in February, 1954. Effective and adequate steps were stated to have been taken by the Department to avoid a recurrence of such misappropriation in future. All the Auxiliary Government Hospitals were disbanded with effect from 28th February, 1949.

(*ii*) A shortage of Rs.1,440 in the cash balance of the office of an Assistant Regional Controller of Procurement was detected on the 4th March, 1946. The matter was reported to the police, who after investigation arrested the Accountant and a Peon on suspicion. No case was, however, started. Departmental action was taken against both of them. The Peon was discharged and the Accountant was suspended for 4 months, during which period he was not allowed any thing more than his subsistence allowance as a measure of punishment.

The Assistant Regional Controller of Procurement was also held responsible for lack of supervision and one-third of the amount of loss i. e. Rs.480 was recovered from him. The balance of Rs.960 was treated as irrecoverable and written off by the Government of East Bengal with the concurrence of the Government of West Bengal.

It has been reported to Audit that precautionary measures have also been taken to avoid the recurrence of such an incident in future.

C.—Outside Audit—During the year 1954-55 the Outside Audit Department of the office of the Accountant General, East Pakistan, conducted local test audit of the accounts of 251 Civil Offices, out of 252 offices due for audit during the year. The accounts of one office were also subjected to special audit at the request of the Government.

2. In the initial accounts of the Civil Offices, irregularities of the following nature were generally noticed:—

(*i*) In certain cases the Cash Books were neither signed by the Drawing and Disbursing Officers on due dates nor were erasures and over-writings attested by them. Analysis of the closing balances and the facts of physical verifications of cash in hand were also not recorded in the Cash Books.

(*ii*) Godown and transit shortages were, in many cases, much in excess of the allowable limits.

(*iii*) In a large number of cases Security deposits and Security bonds were not obtained from Contractors and from Officials handling cash and/or stores as a safeguard against any possible loss due to wilful negligence and/or misappropriation.

(*iv*) The entries of receipts and issues of the various stocks in the Stock Accounts were not supported by relevant invoices and acknowledgments. The physical verifications of stocks were not carried out in some cases and in a number of cases, balances of stocks were not worked out and carried forward.

(*v*) Expenditure was incurred in some cases without the sanction of the competent authority.

(*vi*) In some cases, leave accounts of the office staff were not properly maintained and as a result, earned leave was granted in some cases in excess of the leave due.

(*vii*) In many cases, Log Books for the Government Vehicles were not maintained properly and the details and purposes of the journeys were also not noted.

(*viii*) In some cases, muster rolls could not be produced to Audit in support of distribution and issue of relief commodities and also in support of pay ments.

(*ix*) In some cases receipts of stationery articles, forms and other articles were not noted in the relevant Stock Registers and in a number of cases the acknowledgment receipts could not be produced to Audit in support of the issues.

(*x*) In a number of cases the sub-vouchers were not cancelled after payment and payments of contingent charges were not noted in the Contingent Registers over dated initials of the Drawing and Disbursing Officers.

All these irregularities were brought to the notice of the Government through Inspection Notes.

3. *Losses and Irregularities, etc.*—The following cases of irregularities were also noticed:—

(*i*) In the course of local audit of a Collectorate in February—March, 1954 it was noticed that a total amount of Rs.2,321 was outstanding against some parties on account of amounts for which decrees were obtained from the Courts of Law. Audit suggested early realisation of the amount. In August 1956 it was reported that out of Rs.2,321 a sum of Rs.1,035 had been realised and the balance of Rs.1,286 was written off by the competent authority in August, 1955.

(*ii*) In the course of local audit of a District Police Grainshop it was noticed that lowest tenders for purchasing commodities for the grainshop were rejected in many cases without recording the reasons for doing so. This led to an excess payment of Rs.1,610. The irregularity was regularised in December, 1955 by obtaining necessary orders from the Government.

(*iii*) In the course of local audit of accounts for 1952-53 of a District Hospital during March to April, 1954 it was noticed that the fees realised for Pathological, X'Ray and Electro-cardiogram examinations were not deposited into the Treasury in full every week as required under the rules. It was also noticed that a total amount of Rs.3,739 realised on different dates during the period from April, 1953 to March, 1954 was not deposited into the Government Treasury till the last day of the financial year viz. 31st of March, 1954. The retention of the amount out of Government Account was irregular.

(*iv*) In the course of local audit and inspection of accounts for 1953-54 of a Medical School during October, 1954 it was noticed that the Superintendent of the Medical School who was authorised to operate the Personal Ledger Account for the caution money of the students did not maintain any Cash Book for the caution money. From a letter of the Treasury Officer it was noticed that the closing balance of the Personal Ledger Account on 31st March 1954 was Rs.4,315. But the receipts and payments on account of caution money and the above mentioned closing balance could not be verified in the absence of the Cash Book. Audit suggested the opening of a Cash Book immediately. In January, 1957 it was reported that the Cash Book had been opened to record the cash transactions on account of caution money.

(*v*) In the course of local audit of accounts for 1953-54 of Refugee Relief expenditure of a District Office in June, 1954 it was noticed that a total amount of Rs.16,715 was recoverable from the refugees on account of the advances drawn by them for various purposes. Audit suggested early realisation of the advances. It was reported in October, 1956 by the local authority that the entire amount had been written off under orders of the Government.

18. *Audit of Grants-in-aid*—The grants-in-aid paid to Local Bodies were audited locally during the year under report. According to the annual certificate on the proper utilisation of conditional grants furnished by the Examiner of Local Accounts, there was a total unspent balance of Rs.21,78,430 with the Local Bodies on the 31st March, 1954, inclusive of the balance of Rs.12,62,730 for 1953-54. Out of this amount a sum of Rs.5,896 was refunded to Government and Rs.3,40,078 utilised with fresh sanctions. The remaining balance of Rs.18,32,456 is included in the total unspent balance of Rs.27,21,611 which is analysed below :—

Year of sanction.	District Boards.		Municipal Boards and Town Committees.		District School Boards.		Universities.		Aided Institutions.		Local Boards.		Total.	
	No. of items.	Amount	No. of items.	Amount	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1949-50 ..	1	145	13	21,914	..	..	..	..	..	..	..	..	14	22,059
1950-51 ..	4	20,670	23	21,200	..	..	..	..	..	..	..	..	27	41,870
1951-52 ..	5	32,210	9	9,434	..	..	..	..	16	3,343	..	..	30	44,987
1952-53 ..	2	2,009	14	8,874	3	6,98,472	..	..	14	32,499	3	7,183	36	7,49,037
1953-54 ..	1	818	14	8,088	1	89,302	..	..	5	8,11,082	2	65,213	23	9,74,503
1954-55 ..	3	1,934	15	8,106	9	4,41,577	1	4,00,000	19	6,155	3	31,383	50	8,89,155
Total ..	16	57,786	88	77,616	13	12,29,351	1	4,00,000	54	8,53,079	8	1,03,779	180	27,21,611

In the cases of grants-in-aid not under the audit of the Examiner of Local Accounts certificates have been received in all except a few cases that the grants were spent on the objects specified and in accordance with the prescribed conditions. No important irregularity was detected.

19. *State Trading Schemes*—The expenditure incurred in this Province during the year 1954-55 under the head "85-A—Capital Outlay on Provincial Schemes of State Trading" was in respect of the following Schemes:—

(*i*) Grain Purchase Scheme—

(*a*) Purchase of foodgrains other than wheat.

(*b*) Purchase of wheat and wheat products.

(*c*) Supply of food stuff at concessional rates to Government servants.

(*ii*) Purchase and distribution of Cloth and stock piling of Textiles.

(*iii*) Other Miscellaneous Schemes—

(*a*) Purchase of Salt.

(*b*) Purchase of Sugar.

(*c*) Purchase of Cement.

(*d*) Purchase of Coal and Coke.

(*i*) *Grain Purchase Scheme*—During the last global war, when there was scarcity of foodstuffs, Government deemed it prudent to build a reserve stock of foodstuffs such as rice, paddy, wheat and wheat products, dal, etc., as a safeguard against future shortages and to ensure equitable distribution of these commodities at a reasonable price. To achieve this object the Civil Supplies Department came into being and the scheme is still in force as the food situation is not quite normal. These commodities are sold through Rationing or through the system of modified Rationing to the public at controlled rates and to certain classes of Government servants at concessional rates.

(*ii*) *Purchase and distribution of Cloth and stock piling of Textiles*—The object of the scheme was to maintain at a desired level the price structure of cloth and yarn which shot up due to scarcity of these commodities after independence. The mill-made cloth and yarns procured by the Government from outside were distributed throughout the Province at a reasonable price through wholesalers.

(*iii*) *Other Miscellaneous Schemes*—

(*a*) Purchase of Salt.

(*b*) Purchase of Sugar.

(*c*) Purchase of Cement.

(*d*) Purchase of Coal and Coke.

The schemes for the purchase of (a) Salt and (b) Sugar were designed to build a reserve stock of these commodities in order to safeguard against future shortages and to ensure their regular and equitable distribution, whereas the schemes for the purchase of (c) Cement and (d) Coal and Coke were launched by Government to provide for import and distribution of Cement and Coal in order to meet the requirements of the public as these commodities were not easily available in the market.

Accounting Procedure—Under each scheme, the following sub-heads with suitable modifications thereof have been opened within the capital account.

(1) Cost of Purchase.

(2) Advances.

(3) Suspense (Personal Deposit)

(4) *Deduct*—Receipts and Recoveries on Capital Account—

(*a*) Repayment of Advances.

(b) Other Receipts.

(5) *Deduct*—Capital expenditure financed from Ordinary Revenues.

(6) *Deduct*—Recoveries from other Governments, Departments, etc.

Where a scheme is worked out without the aid of advances, the expenditure is debited to the head (1) mentioned above. Where, however, advances are granted and a Personal Ledger Account is opened for working the scheme, the advances are debited to head (2) by corresponding credit either to the suspense head (3) or to the head "P—Deposits and Advances—Deposits not bearing Interest—Civil Deposits—Personal Deposits" in the Deposit Section of the account. Consequently, the subsequent incomings and outgoings relating to the personal ledger account appear either under the head (3) or in the "Deposit Section" of the account as the case may be. All recoveries including those of advances and ultimate profits, if any, are accounted for under the head (4) and any losses under the head (1). The losses are written off from the stock and the value account also. Where losses are normal and inevitable feature of operating the grainshops for supply of foodstuff at concessional rates, at the end of the year, the lôsses are written off to revenue against head (5) and (6). On the winding up of the Personal Ledger Accounts the final result would wipe out the original issue, if not, the balance is left either to the debit of the capital account under head (1) or credited to the capital account under head (4).

Mode of financing the Schemes—(i) *Grain Purchase Scheme*—As the Government of East Bengal could not find all the funds necessary for the external and internal procurement of foodgrains from its own resources, arrangements were made in August, 1947 to obtain advances from the Imperial Bank of India in the form of Cash Credit (Foodgrains) Advances. During the year under review the Imperial Bank of India advanced Rs.50,43,228 and a fresh advance of Rs.50,00,000 was also obatined from the Central Bank of India during the year and the same was also repaid in the course of the year. The bill discounting limit of Rs.4,75,00,000 sanctioned by the National Bank of Pakistan during 1952-53 was raised to Rs.7,50,00,000, the conditions in all the cases being that the Civil Supplies stock would be hypothecated to the Banks to cover the amounts of advances. The transactions relating to Cash Credit Advances were brought on to Government account with effect from 1949-50 by debit to the Major Head "85A—Capital Outlay on Provincial Schemes of State Trading" by *per contra* credit to "N—Public Debt". Amounts were, however, periodically drawn from the Capital head, with the approval of the Finance Department to reimburse to the Banks. The interest and discount were drawn from "22-Interest on Debt and other Obligations" and the debit was ultimately transferred to the head "85 A—Capital Outlay, etc.". Though the bulk of the money for financing the purchase of foodgrains was thus provided for, some amounts were still drawn from the Provincial Revenues under "85 A—Capital Outlay" mainly for meeting the internal procurement, incidental and establishment charges. All sale-proceeds of foodgrains were credited to the appropriate minor head under "85 A.—Capital Outlay etc.". The amounts required for internal procurement were sanctioned by the Finance Department and were drawn from the Provincial Revenues under the minor head "A-Grain Purchase Scheme—(2) Advances" and were transferred to the Personal Ledger Accounts of the Civil Supplies

Officers authorised to operate them. Debits received from Central Governmen in respect of foodgrains procured externally were adjusted under the sub-head (i) Cost of Purchase after scrutiny and acceptance of the debit by the Civil Supplies Department.

(ii) Purchase and distribution of Cloth and stockpiling of Textiles—The Governments of East Bengal made arrangements in August, 1947 to obtain advances from the Imperial Bank of India in the form of Cash Credit Advances (Textiles) for financing all external procurements. All payments on account of procurement of Textiles were debited to the Cash Credit (Textiles) Account while most of the sale-proceeds were deposited in the Treasuries under "85A—Capital Outlay etc". The transactions relating to Cash Credit Advances remained outside the Government account upto 31st March, 1949. These were brought on to Government account for the first time with effect from 1949-50 with the sanction of the Government by debit to the major head "85A—Capital Outlay" *per contra* credit to "N—Public Debt—Floating Debt." Petty expenses on clearance and distribution etc. were in all cases debited direct to the head "85A-Capital Outlay". There were, however, no fresh purchases during the year as Textiles goods were decontrolled with effect from 1st April, 1950.

(iii) Other Miscellaneous Schemes—*(a) Purchase of Salt.*—The initial fund for the scheme was made available by transfer of a sum of Rs. 5 lacs from the Current Account of sugar with the Imperial Bank of India, Dacca in November, 1950 and with that amount a separate Account for salt was opened with the Imperial Bank of India. Sale-proceeds of salt were credited to that account and payments were mostly made therefrom. The debits raised by the Central Government were, however, debited to the head "85 A—Capital Outlay, etc." after scrutiny in the Civil Supplies Department. The Director of Accounts, Civil Supplies Department stated that the Current Account opened with the Imperial Bank of India has since been closed and the balance at the credit of the said account has been deposited into the Treasury under "85A—Capital Outlay, etc". The transactions which passed through the Current Account have been brought on to Government books in the accounts for 1954-55 on receipt of statements of receipts and expenditure from the Director of Accounts, Civil Supplies Department as desired by the Government.

(b) Purchase of Sugar.—The monetary transactions relating to acquisition of stock of sugar and its disposal were, with the approval of Government, kept outside the cash account of the Government till August, 1950. Under the arrangement obtaining previous to this date, an account was opened in the name of Controller of Supply Accounts (now Director of Accounts) with the Imperial Bank of India, Dacca, wherefrom all payments on account of the purchase of sugar were made and wherein the sale-proceeds of sugar to the whole-salers were credited. Sugar had, however, also to be purchased occasionally from whole-salers for running the Government stores. The amounts required for this class of purchases and the sale-proceeds of sugar from the Government stores were accounted for in the Government account under the major head "85 A—Capital Outlay on Provincial Schemes of State Trading" (Grant No. 37).

From September, 1950 onwards, all transactions on the purchase of sugar for the Government stores and the sale-proceeds therefrom were brought on to Government account under the major head "85A—Capital Outlay etc.". Certain other transactions namely the transactions on account of Government margin on the locally manufactured sugar (the selling price of the wholesalers *minus* ex-factory price), freight on sugar handled by wholesalers, payment of development cess, loan to other accounts and miscellaneous accounts were, however,

allowed to pass through the Personal Ledger Account even after August, 1950. This was done with a view to make prompt payments of certain pending bills outstanding against the local officers. With effect from 1st February, 1954, however, the Provincial Government decided to close the Current Account with the Commercial Banks altogether and to transfer the balances to the Government account.

(c) *Purchase of Cement.*—No funds were borrowed for financing the scheme. At the initial stage the Civil Supplies Department arranged to select wholesale dealers for Cement and realised the sale-price in advance which was deposited in the Bank. With the first few receipts of these advances a Current Account for Cement was opened with the Central Bank of India, Dacca in June, 1950. The sale-proceeds of Cement were mostly credited into the Bank and payments were mostly made therefrom. The debits raised by the Central Government were, however, adjusted under "85 A—Capital Outlay, etc." after scrutiny by the Civil Supplies Department. The Director of Accounts, Civil Supplies Department stated that the Current Account opened with the Central Bank of India, was closed in August 1954 and the balance at the credit of that Account was deposited into the Treasury under "85 A—Capital Outlay, etc." The transactions which passed through the Current Account were brought on to Government accounts in the accounts for the year 1954-55 on receipt of the statements of receipts and expenditure from the Director of Accounts, Civil Supplies Department, as desired by the Government.

(d) *Purchase of Coal and Coke.*—A sum of Rs. 1 lakh was borrowed from the Cement Account for financing the scheme at the initial stage. Thereafter, the sale-proceeds were credited to the Bank and the payments were also mostly made from this account. The debits raised by the Central Government were, however, adjusted under the head "85 A—Capital Outlay, etc." after proper scrutiny by the Civil Supplies Department. The Director of Accounts, Civil Supplies, stated that the Current Account with the bank was closed in January 1955 and the balance at the credit of that Account was deposited into the Treasury under "85 A—Capital Outlay, etc". The past transactions of these commodities were, however, brought on to Government books in the accounts for 1954-55 on receipt of the statements of receipts and expenditure from the Director of Accounts, Civil Supplies Department, as desired by the Government.

The net effects of the schemes (*i*), (*ii*) and (*iii*) as shown under the capital head stood at Rs. —6,94,267, Rs. —13,16,794 and Rs. —85,61,153 respectively. The savings under the schemes (*i*), (*ii*) and (*iii*) were mainly due to the fact that the total gross expenditure under the sub-heads (1) and (2) mentioned above was considerably lower than the total reduction of capital expenditure adjusted under sub-heads (4), (5) and (6) during the year. The transactions connected with grainshops were intially booked under "85 A.—Capital Outlay etc." and the net effect was re-adjusted under the Revenue head" 28.—Jails and Convict Settlements" and "29.—Police". The receipts and expenditure under "85 A.—Capital Outlay etc." for Police, Jails and other Departments did not therefore, effect results of the working of the Commercial Undertaking of the Government (Civil Supplies Department).

During the year under review, a sum of Rs. 23,50,734 representing approximate loss on sale of foodgrains to Government servants at concessional rates, was at the instance of the Provincial Government, adjusted under the heads "28.—Jails and Convict Settlements" and "29.—Police".

20. *Secret Service Expenditure.*—The accounts of expenditure treated under the orders of the Government of East Bengal as on secret service are not subjected to scrutiny by audit authorities. Administrative officers furnish periodical certificates of disbursements to the audit office in a prescribed form. The expenditure incurred on this account during the year under report amounted to Rs. 2,17,062 which was met from Grants No. 4.—Provincial Excise, 13.—General Administration—General Administration and 17.—Police. All the certificates of disbursements in respect of the expenditure, as required by the rules, were duly received and admitted in audit.

POINTS OUTSTANDING FROM PREVIOUS REPORTS.

Disposal of unfinalised cases of financial irregularities, etc., mentioned in Annexure:—

21. Out of 85 cases of serious financial irregularities involving a total amount of Rs.1,04,34,164 which were shown as unfinalised in the Annexures of the Appropriation Accounts for the years 1952-53 and 1953-54, one case (Serial No. 24 of 1952-53) involving an amount of Rs. 1,250 has been finalised. A summarised position of the cases which have not been finalised is also given below :—

Years.	No. of cases of financial irregularities.	Amount involved.
1	2	3
		Rs.
1947-48	1 ..	5,000
1948-49	7 ..	1,84,897
1949-50	3 ..	24,091
1950-51	7 ..	1,09,349
1951-52	14 ..	30,37,614
1952-53	8 ..	3,48,185
1953-54	44	67,25,028

22. *Disposal of Inspection Reports and Audit Notes.*—Important financial irregularities and defects in procedure in the maintenance of initial accounts discovered during local audit, inspection or central audit are communicated to the Controlling Officers through Inspection Reports or Audit Notes for necessary action. The number of Inspection Reports and Audit Notes outstanding on 31st March, 1956 is as below :—

Name of Department.	1947-48.	1948-49.	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.	1954-55.	Total
1. Department of Communication, Buildings and Irrigation—Inspection Reports—									
Public Works Divisions	..	..	..	..	1	5	8	15	29
2. Department of Health and Local Self-Government—									
Inspection Reports—									
(i) Public Health Divisions	..	..	..	..	..	1	2	1	4
(ii) District Health Offices	..	..	..	..	..	1	..	..	1
(iii) Initial Accounts of Offices and organ isat ions (Medical).	1	2	..	4	1	4	6	7	25

Name of Department.	1947-48.	1948-49.	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.	1954-55.	Total.
3. Department of Commerce, Labour and Industries—Inspecetion Reports—									
(i) Electricity Divisions	..	..	..	..	..	1	1	..	2
(ii) Offices and Work houses (Industrial).	2	4	6	9	5	..	2	..	28
4. Department of Finance and Revenue (Revenue)—Inspection Reports—									
(i) Initial Accounts of Office of the Commercial Tax Organisation.	..	..	..	..	..	..	1	..	1
5. Department of Home—Inspection Reports—									
(i) Initial Accounts of Police Grain Shops.	2	2	..	8	9	6	5	12	44
(ii) Initial Accounts of Government Grain Shops.	..	5	11	23	5	3	..	..	47
(iii) Initial Accounts of Ansar Organisation.	..	..	..	6	5	1	..	..	12
(iv) Initial Accounts of Police Offices.	..	..	..	..	1	3	4	1	9
(v) Initial Accounts of Nezarats attached to Collectorates.	2	5	1	4	3	3	4	2	24
(vi) Initial Accounts of Land Acquisition branches of Collectorates.	1	3	..	..	..	2	2	..	8
(vii) Initial Accounts of Motor Vehicles Tax branches of Collectorates	..	..	..	..	..	..	..	1	1
(viii) Initial Accounts of Relief branches of Collectorates.	..	..	..	11	14	10	23	20	78
6. Department of Food—Inspection Reports—									
Initial Accounts of Offices and Organisation.	4	35	44	107	81	88	80	108	547
7. Department of Agriculture—Inspection Reports—									
(i) Initial Accounts of Offices and Organisation (Agriculture).	4	5	3	4	10	9	3	6	44
(ii) Initial Accounts of Offices (Forest).	..	..	1	3	3	..	1	4	12
(iii) Initial Accounts of Offices and Organisation (Fisheries).	..	..	..	..	4	..	1	..	5
(iv) Initial Accounts of Offices and Organisation (Jute Prices).	..	..	..	1	..	..	5	2	8
(v) Department of Co-operation.		..	..	1	..	..	1	..	2
8. Department of Education—Inspection Reports—									
Initial Accounts of Offices and Organisation.	..	1	1	2	4	5	..	1	14
Total	16	62	67	183	146	142	149	180	945

23. The Appropriation Accounts for the years 1947-48 (Post-Independence) to 1952-53 and the Audit Reports thereon were laid before the Provincial Assembly. The Accounts for the year 1953-54 and the Audit Report thereon were submitted to the Governor for presentation to the Assembly but before it could be done the Assembly was dissolved due to the abrogation of the Constitution in Pakistan. All these Accounts are, however, outstanding for consideration by the Public Accounts Committee the formation of which is under consideration of the Government at the moment.

The excesses over the voted grants and charged appropriations brought to notice in the Audit Reports have not, therefore, been formally regularised by votes of the Legislature or by obtaining sanctions of the Government, as the case may be.

Dacca,

The 3rd September, 1959.

RANA MOHD. YASIN,

Accountant-General,
East Pakistan.

Countersigned.

Karachi,

The 14th September, 1959.

GHULAM ABBAS,

Comptroller and Auditor
General of Pakistan.

PART II.

Appropriation Accounts of sums expended in the year ended 31st March, 1955 compared with the several sums specified in the Schedules of Expenditure as Authorised under Section 92-A of the Government of India Act, 1935, as adapted by the Pakistan (Provisional Constitution) Order, 1947.

Note—1. (*a*) Charged items in the Accounts are shown in *italics*.

(*b*) In the Accounts—

"O" stands for the original grant or appropriation.

"S" stands for the supplementary grant or appropriation.

"R" stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (*i. e.*, reappropriations, withdrawals or surrenders).

(*c*) The figures shown in the second column of the accounts against all sub-heads are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against "Totals" represent merely the totals of the original and supplementary grants or appropriations, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the charged or voted provisions under different sub-heads on account of withdrawals or surrenders a sub-head "Surrenders or withdrawals within grant or appropriation" is opened, where necessary, as the last sub-head in the accounts. To distinguish this sub-head from ordinary sub-heads, no letter is prefixed to it.

Note 2.—Expenditure in England and Exchange—

Expenditure in England consists of disbursements made on behalf of Provincial Government by the High Commissioner for Pakistan in the United Kingdom mainly on account of overseas pay, leave salaries and pensions of officers of East Bengal Government and on purchase of stores. It is shown in the same Grant or Appropriation in which the corresponding expenditure in Pakistan is included.

Sterling transactions in England have been converted into Pakistan currency for incorporation in the general accounts at the conventional rate of 2s. 1-29/32d. per rupee and the difference between this amount and the amount calculated at the average rate of exchange has been adjusted as "Loss or gain by exchange" under the head" "XLVI/57—Miscellaneous" or the major head concerned in the Capital section of accounts and the Commercial Departments.

Note 3.—The main object of the note under a sub-head is to explain divergencies between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4.

No explanation is given where the saving is less than Rs. 100 and no explanation is ordinarily furnished:—

If the saving is less than—	and is also less than........per cent. of the final appropriation.
Rs. 500	20 per cent.
Rs. 1,000	10 per cent.
Rs. 5,000	5 per cent.
Rs. 10,000	3 per cent.
Other cases	2 per cent.

If the excess is less than—	and is also less than..........per cent. of the final appropriation.
Rs. 500	5 per cent.
Rs. 1,000	2 per cent.
Other cases	1 per cent.

Page.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation. Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
50	1. Taxes on Income other than Corporation Tax.	4,31,000	4,39,982	..	8,982
51	2. Salt	13,000	12,874	126	..
52	3 Land Revenue—				
	Charged	*1,01,000*	*1,01,783*	..	*783*
	Voted	1,78,46,000	1,64,08,771	14,37,229	..
58	4. Provincial Excise—				
	Charged	*20,000*	*19,892*	*108*	..
	Voted	18,22,000	19,22,448	..	1,00,448
62	5. Stamps	7,63,000	8,76,021	..	1,13,021
66	6. Forest—				
	Charged	*13,03,000*	*7,26,019*	*5,76,981*	..
	Voted	17,91,000	21,25,044	..	3,34,044
73	7. Registration—				
	Charged	*1,000*	*645*	*355*	..
	Voted	30,99,000	29,08,857	1,90,143	..
75	8. Other Taxes and Duties ..	97,000	89,123	7,877	..
77	9. Interest on Works for which Capital Accounts are kept—				
	Charged	*5,61,000*	*24,45,545*	..	*18,84,545*
78	10. Irrigation	2,87,55,000	2,27,71,429	59,83,571	..
106	11. Interest on Ordinary Debt—				
	Charged	*1,46,62,000*	*1,25,54,400*	*21,07,600*	..
	Voted	1,000	499	501	..
110	12. Appropriation for Reduction or Avoidance of Debt—				
	Charged	*1,74,07,000*	*1,74,07,000*	..	..
111	13. General Administration-General Administration—				
	Charged	*9,90,000*	*8,28,487*	*1,61,513*	..
	Voted	2,13,51,000	2,12,14,871	1,36,129	..
121	14. General Administration—Debt Conciliation ..	18,000	14,624	3,376	..

Page	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
122	15. Administration of Justice—				
	Charged	*11,11,000*	*10,93,432*	*17,568*	..
	Voted	67,84,000	67,65,351	18,649	..
126	16. Jails and Convict Settlements—				
	Charged	*35,000*	*34,961*	*39*	..
	Voted	69,77,000	70,04,419	..	27,419
132	17. Police—				
	Charged	*8,33,000*	*8,27,574*	*5,426*	..
	Voted	4,29,05,000	4,62,12,511	..	33,07,511
139	18. Ports and Pilotage—				
	Charged	*13,000*	*10,363*	*2,637*	..
	Voted	10,61,000	7,63,048	2,97,952	..
146	19. Scientific Departments ..	7,000	6,650	350	..
147	20. Charges on account of Education—				
	Charged	*11,51,000*	*11,50,601*	*399*	
	Voted	2,21,04,000	2,18,99,524	2,04,476	
160	21. Medical—				
	Charged	*92,000*	*82,808*	*9,192*	..
	Voted	56,18,000	52,93,758	3,24,242	.
171	22. Public Health—				
	Charged	*91,000*	*79,851*	*11,149*	..
	Voted	53,53,000	54,51,554	..	98,554
177	23. Charges on account of Agriculture—				
	Charged	*1,06,000*	*1,06,837*	..	*837*
	Voted	1,69,66,000	99,90,932	69,75,068	..
205	24. Charges on account of Veterinary—				
	Charged	*32,000*	*35,022*	..	*3,022*
	Voted	19,31,000	20,13,063	..	82,063
208	25. Charges on account of Co-operative Credit.	27,06,000	24,13,039	2,92,961	..
212	26. Industries—Industries ..	13,33,000	13,59,597	..	26,597

Page	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
215	27. Industries—				
	Fisheries	5,12,000	4,40,798	71,202	..
216	28. Miscellaneous Departments	10,67,000	11,10,494	..	43,494
218	29. Civil Works—				
	Charged	*5,31,000*	*2,45,029*	*2,85,971*	..
	Voted	3,46,34,000	2,89,74,010	56,59,990	..
254	30. Electricity Schemes ..	2,35,60,000	1,23,37,735	1,12,22,265	..
263	31. Famine—				
	Charged	*2,000*	*3,225*	..	*1,225*
	Voted	1,54,12,000	71,49,186	82,62,814	..
266	32. Superannuation Allowances and Pensions, etc.—				
	Charged	*1,14,000*	*1,04,866*	*9,134*	..
	Voted	59,32,000	59,16,405	15,595	..
271	33. Charges on account of Stationery and Printing.	47,97,000	47,29,055	67,945	..
277	34. Miscellaneous—				
	Charged	*38,09,000*	*27,11,100*	*10,97,900*	..
	Voted	52,79,000	62,87,637	..	10,08,637
283	35. Extraordinary Charges ..	32,56,000	4,62,353	27,93,647	..
285	36. Development Programme—				
	Charged	*80,000*	*74,658*	*5,342*	..
	Voted	4,53,45,000	3,42,80,254	1,10,64,746	..
289	37. Capital Outlay on Provincial Schemes of State Trading—				
	Charged	*25,00,000*	*28,72,174*	..	*3,72,174*
	Voted	7,85,10,000	22,10,734	7,62,99,266	..
294	38A. Provincial Miscellaneous Investments.	9,62,000	9,61,500	500	..
293	38. Interest Free Advances ..	12,40,000	11,60,717	79,283	..
295	39. Loans and Advances bearing Interest—				
	Charged	*70,000*	*70,000*	..	..
	Voted	1,08,42,000	2,03,09,258	..	94,67,258
	Totals—				
	Charged	*4,56,15,000*	*4,35,86,272*	*42,91,314*	*22,62,586*
	Voted	42,10,80,000	30,42,88,125	13,14,09,903	1,46,18,028
	Grand Total ..	46,66,95,000	34,78,74,397	13,57,01,217	1,68,80,614

Amount of excesses to be covered by excess grants or appropriations—

	Rs.
Charged (*See* paragraph 9 of the Audit Report)	*22,62,586*
Voted (*See* paragraph 8 of the Audit Report)	1,46,18,028

AUDIT CERTIFICATE

The account above has been examined under my direction in accordance with the provisions of the Pakistan (Audit and Accounts) Order, 1952, read with Article 4(1) of the Laws (Continuance in Force) Order, 1958. I am assured that my Officers have obtained all the information and explanations that they have required and according to the best of my information I certify that the account above is correct subject to the observations in the report.

Karachi,

The 14th September, 1959.

GHULAM ABBAS,

Comptroller and Auditor General of Pakistan.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "4.—Taxes on Income other than Corporation Tax".			
A.—Collection of Agricultural Income Tax—			
O. .. . .. 3,80,700 } S. .. .. .. 50,000 }	4,30,700	4,39,982	+9,282
Col.4.—Due to post-budget decision to adjust under this head the establishment cost of the Commercial Tax Directorate hitherto adjusted under the head "13.—Other Taxes and Duties" and retention of the temporary staff for coping with the increased work in the Directorate. *See* also paragraph 3 of the Review.			
For rounding	300	..	−300
Total Grant No. 1.—Taxes on Income other than Corporation Tax	4,31,000	4,39,982	+8,982

REVIEW.

. The original grant of Rs.3,81,000 was augmented by a supplementary grant of Rs.50,000 sanctioned on the 14th March, 1955 due to post-budget decision to adjust establishment cost of Commercial Tax Directorate, hitherto adjusted under the head "13.—Other Taxes and Duties" under this head.

2. The excess of Rs.8,982 works out to 2·1 per cent. of the grant as compared with 3·1 per cent. in the previous year.

3. The sub-head presents a case of omission to obtain additional funds to cover the excess. The reason for non-regularisation of the excess has not been furnished.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "5.—Salt".				
B.—Charges of Salt and Central Excises in Provinces—				
B. 1.—Direction—				
O.	13,000	12,875	12,874	—1
R.	—125			
Surrenders or withdrawals within grant or appropriation—				
R.	125	125	..	—125
Total Grant No. 2.—Salt		13,000	12,874	—126

Review.

The saving works out to 1·0 per cent. of the grant as compared with 13·5 per cent. in the previous year. Out of the saving a sum of Rs.125 was surrendered and this reduced the percentage of final saving to *nil* as compared with 1·7 per cent. in the preceding year.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving −.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "7.—Land Revenue".				
A.—Charges of Administration—				
A.1.—Pay of Officers—				
O.	1,04,120	1,06,578	1,04,921	−1,657
R.	2,458			
A.2.—Pay of Establishment—				
Charged—				
O.	*25,000*	*24,250*	*24,427*	+*177*
R.	*—750*			
Voted—				
O.	8,91,000	9,69,406	9,82,793	+13,387
R.	78,406			

Col.4.—Mainly larger expenditure on Record Room Establishment due to entertainment of extra staff for rewriting and comparing old Records (Rs. 7,685), on Kanungo Establishment (Rs.2,201), on Land Acquisition Establishment due to requisition and acquisition of lands in connection with Ganges-Kobadak and certain other Schemes (Rs.1,757) and larger expenditure than anticipated on account of charges connected with Estates attached under section 99 of the Cess Act of 1880 (Rs.1,740). The excess could not be regularised due to non-receipt of intimation in time from the District Officers.

A.3.—Allowances, honoraria, etc.—				
Charged—				
O.	*21,000*	*21,050*	*18,892*	*—2,158*
R.	*50*			

Col. 4.—Smaller expenditure on Kanungo Establishment. *See* also paragraph 7 of the Review.

Voted—				
O.	5,39,540	5,29,587	5,28,385	—1,202
R.	—9,953			
A.4.—Contingencies—				
Charged—		*3,000*	*5,775*	*+2,775*

Col.4.—Larger expenditure on Kanungo Establishment (Rs. 3,132); partly set off by smaller expenditure on Record Room Establishment (Rs.357). *See* also paragraph 7 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—*contd.*				
A.—Charges of Administration—*concld.*				
A.4.—Contingencies—*concld.*				
Voted—				
O.	1,25,960	1,29,856	1,19,320	—10,536
R.	3,896			

Col.4.—Mainly smaller expenditure on Partition Establishment due to the acquisition of Zamindaries (Rs.8,661), on Road Cess Valuation and Revaluation Establishment due to reduction of staff entertained in connection with assessment of Cess on Hats and Bazars (Rs. 2,032), on Kanungo Establishment due to non-receipt of the supply of survey instruments already ordered for (Rs. 822) and on Record Room Establishmenti (Rs. 704); partly set off by larger expenditure on Land Acquisition Establishment due to requsition and acquisition of lands in connection with Ganges-Kobadak and certain other Schemes (Rs.1,949). *See* also paragraph 7 of the Review.

A.5.—*Add*—Establishment charges payable to other Governments, Departments, etc.—				
O.	34,000	33,000	..	—33,000
R.	—1,000			

Col.4.—Non-adjustment of expenditure on account of Primary Education Cess Establishment till the close of the year due to omission on the part of the local officers.

A.6.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—3,87,400	—2,58,967	—2,90,686	—31,719
R.	1,28,433			

Col.4.—Larger recoveries under Road Cess Valuation Establishment (Rs. 49,327) and under charges connected with Estates attached under Section 99 of the Cess Act of 1880 (Rs. 4,619); partly set off by smaller recoveries under Primary Education Cess Establishment (Rs. 22,227). *See* also paragraph 7 of the Review.

For rounding—				
Voted		—400	..	+400
B.—Management of Government Estates—				
B.1.—Pay of Officers		60,000	63,299	+3,299

Col.4.—*See* paragraph 7 of the Review.

B.2.—Pay of Establishment ..		7,57,000	8,05,966	+48,966

Col.4.—*See* paragraph 7 of the Review.

B.3.—Allowances, honoraria, etc.—				
O.	5,50,600	5,48,600	5,38,943	—9,657
R.	—2,000			
B.4.—Contingencies—				
O.	3,02,000	3,17,300	3,15,382	—1,918
R.	15,300			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—*contd.*				
C.—Charges on account of Land Revenue collections—				
Charged—				
O.	*52,000*	*52,700*	*52,689*	*–11*
R.	*700*			
D.—Survey, Settlement and Record operations—				
D.1.—Pay of Officers—				
O.	96,600	75,872	77,282	+1,410
R.	—20,728			
Col.4.—*See* paragraph 7 of the Review.				
D.2.—Pay of Establishment—				
O.	4,23,120	3,94,338	4,16,150	+21,812
R.	—28,782			
Col.4.—*See* paragraph 7 of the Review.				
D.3.—Allowances, honoraria, etc.—				
O.	7,71,480	7,97,023	8,55,683	+58,660
R.	25,543			
Col.4.—*See* paragraph 7 of the Review.				
D.4.—Contract Contingencies—				
O.	4,000	2,511	6,165	+3,654
R.	—1,489			
Col.4.—*See* paragraph 7 of the Review.				
D.5.—Contingencies—				
O	8,27,800	9,57,518	7,77,301	—1,80,217
R.	1,29,718			
Col. 4.—*See* paragraph 7 of the Review.				
D.7.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—5,000	—15,500	—17,434	—1,934
R.	—10,500			
Col. 4.—*See* paragraph 7 of the Review.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—*contd.*				
E.—Land Records—				
O.	1,04,700	1,09,248	1,07,773	—1,475
R.	4,548			
F.—Assignments and Compensations—				
O.	46,880	33,580	34,641	+1,061
R.	—13,300			
Col. 4.—*See* paragraph 7 of the Review.				
G.—Expenditure incurred for acquisition and management of properties acquired under East Bengal Act XXVIII of 1951—				
G.1.—Pay of Officers—				
O.	2,60,000	2,30,000	2,29,151	—849
R.	—30,000			
G.2.—Pay of Establishment—				
O.	23,00,000	24,00,000	24,00,787 *	+787
R.	1,00,000			
G.3.—Allowances, honoraria, etc.—				
O.	19,20,000	18,80,000	18,80,999	+999
R.	— 40,000			
G.4.—Contract Contingencies—				
O.	1,27,000	95,000	95,117	+117
R.	—32,000			
G.5.—Contingencies—				
O.	9,52,000	5,00,000	5,01,264	+1,264
R.	—4,52,000			
G.6.—Rent and Cesses—				
O.	39,30,000	25,11,200	23,39,953	—1,71,247
R.	—14,18,800			

Col.4.—Non-payment of Rent and Cesses to Local Bodies in certain cases out of collections from Acquired Estates due to non-receipt of Government sanctions by the Local Officers in sufficient time. The saving could not be anticipated before the close of the year and regularised.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"——*concld.*				
G.—Expenditure incurred for acquisition and management of properties acquired under East Bengal Act XXVIII of 1951—*concld.*				
G.7.—Compensations—				
O.	13,00,000	21,85,026	15,98,903	—5,86,123
R.	8,85,026			

Col. 4.—Non-utilisation of allotment made to a Collector at the close of the year for want of time. The saving which was due to delay in the issue of allotment order could not be surrendered before the close of the year.

G.8.—Works—				
O.	15,36,000	14,56,000	16,35,703	+1,79,703
R.	—80,000			

Col. 4.—*See* paragraph 7 of the Review.

G.9.—Grants-in-aid, contributions, etc.—				
O.	2,75,000	2,99,000	3,01,010	+2,010
R.	24,000			
Surrenders or withdrawals within grant or appropriation—				
R. Gross	8,61,157	8,61,157	..	—8,61,157
R. Deductions	—1,17,933	—1,17,933	..	+1,17,933
Total Grant No. 3.—Land Revenue—				
Charged		*1,01,000*	*1,01,783*	*+783*
Voted—				
Gross		1,82,38,400	1,67,16,891	—15,21,509
Deductions		—3,92,400	—3,08,120	+84,280
Net		1,78,46,000	1,64,08,771	—14,37,229

REVIEW.

In the charged section the excess of Rs.783 works out to 0·8 per cent. of the appropriation as against the saving of 0·9 per cent. in the preceding year.

2. In the voted section the saving of Rs.15,21,509 works out to 8·3 per cent. of the gross grant as compared with 32·8 per cent. in the previous year. Smaller recoveries to the extent of Rs.84,280 reduced the saving to 8·1 per cent. of the final grant as compared with 32·5 per cent. in the preceding year. A sum of Rs.7,43,224 was, however, surrendered reducing the above saving to 4·1 per cent. of the modified grant as compared with 4·5 per cent. in the previous year.

3. *Sub-heads A.2 (Voted), A 4 (Charged), B.1, B.2, D.1, D.2, D.3, D.4, F and G.8* are cases of omission to obtain additional funds to cover the anticipated excesses.

4. *Sub-heads A.3 (Charged), A.4 (Voted), A.5, A.6, D.5, G.6, and G.7* furnish instances of omission to surrender savings.

5. *Sub-heads D.1, D.2, D.4, F and G.8* are instances of injudicious reappropriations.

6. Reappropriations under the *sub-heads A.4 (Voted), A.6, D.5 and G.7* proved partly or wholly unnecessary.

7. Explanations for the variations under *sub-headsB.1, B.2, D.1, D.2, D.3, D.4, D.5, D.7, F and G.8* and reasons for non-regularisation of the savings and excesses under these sub-heads as also under *sub-heads A. 3 (Charged), A. 4 (Charged and Voted) and A. 6—Deduct* were not made available to Audit for incorporation in this compilation.

8. The total receipts and expenditure of the Department in recent years are noted below:—

Year.	(In thousands of rupees). Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1951-52	2,63,29	59,25	22·50
1952-53	3,77,79	1,58,82	42·04
1953-54	4,34,79	1,59,51	36·68
1954-55	5,01,69	1,65,10	32·91

Grant No. 4.—Provincial Excise.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "8.—Provincial Excise".				
A.—Superintendence—				
O.	1,69,750			
S.	5,000	1,74,720	1,88,499	+13,7[illegible]
R.	—30			

Col. 4.—Inevitable expenditure. The excess could not be regularised due to smaller Supplementary Grant sanctioned by Government. The excess expenditure over the final grant was, however, authorised by Government.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
B.—District Charges—				
B. 1.—Pay of Officers—				
Charged		*2,900*	*2,828*	—7[illegible]
Voted—				
O.	88,000	90,704	93,244	+2,540
R.	2,704			

Col. 4.—*See* sub-head A.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
B. 2.—Pay of Establishment—				
Charged		*7,000*	*7,164*	*+164*
Voted—				
O.	3,86,500	3,85,119	3,79,654	—5,4[illegible]
R.	—1,381			
B. 3.—Allowances, honoraria, etc.—				
Charged		*8,230*	*8,373*	*+143*
Voted—				
O.	3,47,900	3,45,045	3,44,951	—94
R.	—2,855			
B.4.—Contract Contingencies—				
Charged		*500*	*500*	..
Voted		32,000	31,751	—249
B.5.—Other Contingencies—				
Charged		*960*	*1,027*	*+67*
Voted—				
O.	18,100	19,662	19,407	—255
R.	1,562			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "8.—Provincial Excise"—*concld.*				
C.—Cost of Opium supplied to Provincial Excise Department—				
O.	4,50,000			
S.	1,50,000	6,00,320	6,90,262	+89,942
R.	320			

Col. 4.—Mainly due to adjustment of arrear customs duty and sales tax on imported opium. *See* also sub-head A.

D.—Compensations—				
S.	1,75,000	1,74,680	1,74,680	..
R.	—320			
For rounding—				
Charged		*410*	..	*—410*
Voted		—250	..	+250
Total—Grant No. 4.—Provincial Excise—				
Charged		*20,000*	*19,892*	*—108*
Voted		18,22,000	19,22,448	+1,00,448

Review.

The original grant of Rs.14,92,000 was augmented by a supplementary grant of Rs.3,30,000 sanctioned on the 14th March, 1955 to meet increased expenditure under sub-heads A and C and to meet payments of compensation on account of requisition of molasses for distillation of spirit, etc. under sub-head D hitherto adjusted under "*Deduct*—Refunds" on the Receipt side.

2. In the charged section the saving of Rs.108 works out to 0·5 per cent. of the appropriation as against the excess of 0·04 per cent. in the previous year.

3. In the voted section the excess of Rs.1,00,448 works out to 5·5 per cent. of the grant as against the saving of 4·8 per cent. in the previous year.

4. The total receipts and expenditure of the Excise Department in recent years are noted below:—

Year.	(In thousands of rupees.) Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1951-52	66,99	14,09	21·03
1952-53	1,87,84	15,22	8·10
1953-54	2,12,90	14,53	6.82
1954-55	2,14,06	19,42	9·07

5. The Stock Accounts of Excise Opium held in Government Treasuries in East Bengal for the year is appended.

Stock Accounts of Excise Opium held in Government Treasuries in East Bengal during 1954-55.

	Mds.	Srs.	Ch.	Tola.	Gr.
Opening balance on 1st April, 1954	212	15	12	2	45
Receipts during the year (excluding inter-District movement amounting to 21 maunds 26 srs.)—					
(a) From Lahore Opium Factory	40	0	0	0	0
(b) From Ghazipur Opium Factory	125	0	0	0	0
(c) Confiscated opium received for consumption in Sylhet ..	0	0	0	4	0
Total Receipts ..	377	15	13	1	45
Disposals during the year (excluding inter-District movement amounting to 21 maunds 26 srs.)—					
(a) Total Sales	120	0	12	0	0
(b) Written off owing to shortage in Sylhet	0	0	0	0	90
Total Disposals ..	120	0	12	0	90
Closing balance on 31st March, 1955 ..	257	15	1	-0	135

Notes.—(1) The opening balance on 1st April, 1954 differs from the closing balance on 31st March, 1954 by 8 chataks which is due to submission of revised Accounts for 1953-54 by the Collector of a District.

(2) The closing balance has been certified by the Collectors as having agreed with the stock on the 31st March, 1955. The cost prices charged by the Ghazipur and the Lahore Opium Factories were together fixed at Rs. 109 per seer and the issue price fixed by the Government of East Bengal was Rs.433 per seer in the municipal areas of Dacca, Narayanganj, Chandpur and Chittagong and at Rs.393 per seer for other areas. The value of the closing stock of opium, as on 31st March, 1955 works out to Rs.11,22,162—13 at the cost price of Rs.109 per seer.

Certified that the closing balance of the account is correct as per statements received from the districts.

A.LATIF, *Accountant.*

S. MAQSOOD, *Deputy Commissioner of Excise, East Pakistan.*

Dacca,
The 15th January, 1957.

AUDIT COMMENTS.

The Stock Accounts at treasuries were test-audited and the closing balance as shown in the accounts above agreed with the consolidated account maintained in the Audit Office.

Grant No. 5.—Stamps (All Authorised).

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appro-priation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "9.—Stamps".				
A.—Non-Judicial—				
A. 1.—Superintendence—				
O.	26,000	18,500	23,921	+5,421
R.	—7,500			
Col. 4.—*See* paragraph 4 of the Review.				
A. 2.—Charges for the sale of Stamps—				
O.	3,50,000	3,98,000	3,96,463	—1,537
R.	48,000			
A. 3.—Cost of Stamps supplied from Central Stamps Store—				
O.	2,25,000	..	3,67,398	+3,67,398
R.	—2,25,000			
Col. 4.—Due to adjustment in accounts, towards the close of the year, of cost of Stamps supplied from the Central Stamps Store during 1952-53, initially kept under "Suspense" head, in consideration of the unusually long time taken by the Government in arriving at a decision about the maintenance charges of the Reserve Stamp Depot, Dacca. *See* also paragraph 4 of the Review.				
B.—Judicial—				
B.1.—Superintendence		12,400	11,960	—440
B. 2.—Charges for the sale of Stamps—				
O.	50,000	61,700	76,279	+14,579
R.	11,700			
Col. 4.—Due to larger payment of discounts on the increased sale of stamps. The excess could not be regularised due to non-receipt of information in time from the Local Officers.				
B. 3.—Cost of Stamps supplied from Central Stamps Store—				
O.	1,00,000	..	..	..
R.	—1,00,000			
For rounding		—400	..	+400
Surrenders or withdrawals whithin grant or appropriation—				
R.	2,72,800	2,72,800	..	—2,72,800
Total Grant No. 5.—Stamps		7,63,000	8,76,021	+1,13,021

REVIEW.

The excess of Rs. 1,13,021 works out to 14·8 per cent. of the grant as against the saving of 25·5 per cent. in the preceding year. A sum of Rs. 2,72,800 was, however, surrendered increasing the final excess to 78·7 per cent. of the modified grant.

2. *Sub-heads A. 1 and B. 2* furnish instances of omission to obtain additional funds to cover the anticipated excesses.

3. In view of the ultimate excess, the reappropriation under *sub-head A. 1* proved partly injudicious.

4. The controlling officer neither accepted the figures of actual expenditure under *sub-heads A. 1 and A. 3* nor furnished explanation for the variation under *sub-head A. 1* with reasons for non-regularisation of the excess within the year.

5. The total receipts and expenditure of the Department in recent years are given below:—

Year.	(In thousands of rupees.) Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1951-52	2,57,96	11,65	4·51
1952-53	2,43,47	5,09	2·09
1953-54	2,35,96	6,01	2·55
1954-55	2,14,77	8,76	4·08

6. The Stores Account of Provincial Stamps for the year 1952-53 is appended. The same for the years 1953-54 and 1954-55 have not been furnished by the Department and could not, therefore, be appended.

Stores Account of Provincial Stamps for the year 1952-53.

Description of stamps.	Opening balance on 1st April, 1952.	Stamps received from Central Store.	Stamps received from Stamps Vendors, etc.	Total of Columns 2—4.	Issues, sales and other disposals.	Stamps written off.	Total of Columns 6—7.	Closing balance on 31st March, 1953.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Non-Judicial Stamps ..	3,32,31,181	1,29,61,101	6,39,458	4,68,31,740	1,30,66,726	250	1,30,66,976	3,37,64,764
2. Revenue Stamps	5,75,808	9,18,380	10,220	15,04,408	8,78,261	37	8,78,298	6,26,110
3. Entertainment duty Stamps ..	30,86,288	26,89,330	44,230	58,19,848	28,55,414	..	28,55,414	29,64,434
4. Legal Practitioners Stamps ..	95,319	13,885	1,538	1,10,742	25,413	..	25,413	85,329
5. Judicial Stamps	2,40,70,953	87,28,516	5,28,374	3,33,27,843	98,48,860	1,19,350	99,68,210	2,33,59,633
6. Hundi Stamps	16,451	..	..	16,451	350	..	350	16,101
7. Insurance Agent Licence fee Stamps.	10,001	150	..	10,151	753	..	753	9,398
8. Notarial Stamps	20,215	960	..	21,175	1,348	..	1,348	19,827
9. Foreign Bill Stamps ..	19,27,508	1,47,750	..	20,75,258	1,15,923	..	1,15,923	19,59,335
10. Special Adhesive Stamps ..	48,14,006	1,42,505	..	49,56,511	3,10,070	..	3,10,070	46,46,441
11. Share Transfer Stamps ..	63,782	5,600	..	69,382	5,751	..	5,751	63,631
12. Other Stamps, if any ..	39,991	64,711	1,661	1,06,363	59,607	..	59,607	46,756
13. Insurance Stamps	1,20,384	38,845	1,500	1,60,729	47,594	..	47,594	1,13,135
14. Brokers' Note	38	150	..	188	8	..	8	180
15. Cattle Pound Kabuliat Stamps	745	..	..	745	..	..	..	745
Grand Total ..	6,80,72,670	2,57,11,883	12,26,981	9,50,11,534	2,72,16,078	1,19,637	2,73,35,715	6,76,75,819

Note.—The differences between the closing balances of 1951-52 and the opening balances of 1952-53 are due to the fact that the figures of some Treasuries for 1951-52 were exclusive of the figures of the Sub-treasuries under them.

Certified that according to the reports of the present Treasury Officers the balances of Stamps in the District Treasuries and Sub-Treasuries on 31st March, 1953 were verified by the Treasury Officers and the Sub-Treasury Officers concerned who certified that they personally examined and caused to be counted in their presence the stamps of all descriptions in their Treasuries and Sub-Treasuries and that the values of each description, as shown in these accounts, were checked by them by actual calculation of numbers and values of which not less than 10 per cent. of the entries were checked by them personally and that the balances also agreed with *plus* and *minus* memoranda for the month of March, 1953.

Certified that the closing balance of Special Adhesive Stamps on 31st March, 1953, as shown in these accounts was verified and the number and value of each denomination were checked by them personally by actual calculation. The balance also agreed with that of the *plus* and *minus* memoranda for the month of March, 1953.

Certified also that according to the said report the closing balance of stock of stamps on 31st March, 1953 was not in excess of normal requirements in any Treasury of East Bengal nor did it include any surplus or unserviceable stores.

Compiled by—

MD. A. QUADER, *Assistant, Board of Revenue, East Pakistan.*

S. A. CHOUDHURY, *Secretary, Board of Revenue, East Pakistan.*

Dacca,
The 14th July, 1958.

AUDIT COMMENTS.

The Stock Accounts at treasuries were test-audited and the closing balance as shown in the above account agreed with the subsidiary consolidated account maintained in the Audit Office.

Grant No. 6.—Forest.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "10.—Forest".				
A.—Conservancy and Works—				
A. I.—Timber and other produce removed from the Forests by Government Agency—				
Charged—				
O.	*2,45,000*			
R.	*22,640*	*2,67,640*	*2,67,383*	*–257*
Voted—				
O.	5,000			
R.	–465	4,535	4,547	+12
A. II.—Timber and other produce removed from the Forests by Consumers and Purchasers—				
Charged—				
O.	*8,000*			
R.	*–75*	*7,925*	*7,924*	*–1*
Voted—				
O.	2,09,000			
R.	34,075	2,43,075	2,43,096	+21
A. III.—Constructions, purchases and maintenance, etc.—				
Charged—				
O.	*30,000*			
R.	*–6,160*	*23,840*	*23,840*	..
Voted—				
O.	1,23,000			
R.	24,720	1,47,720	1,25,206	–22,514

Col. 4.—Due to non-adjustment, till the close of the year, of the cost of construction of Twin Bungalow at Chittagong (Rs. 15,530), cost of acquisition of land for reservation of forest in Sylhet Division (Rs. 6,150) and cost of construction of Divisional Forest Office at Cox's Bazar (Rs. 834).

Major Head and Sub-head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Saving—. 4
		Rs.	Rs.	Rs.
Major Head "10.—Forest"—*contd.*				
A.—Conservancy and Works—*concld.*				
A. IV.—Conservancy and Regeneration—				
Charged—				
O.	*25,700*	*25,960*	*25,958*	*—2*
R.	*260*			
Voted—				
O.	48,300	57,865	57,972	+107
R.	9,565			
A.V.—Miscellaneous—				
Charged—				
O.	*54,000*	*6,070*	*6,064*	*—6*
R.	*—47,930*			
Voted—				
O.	14,78,882	9,78,942	9,73,598	—5,344
R.	—4,99,940			
A. VII.—Charges on account of East Pakistan Forest School—				
O.	6,000	2,575	2,574	—1
R.	—3,425			
A. VIII.—*Deduct*—Amount recoverable from other Governments, Departments, etc.—				
Charged—				
O.	*—50,000*	..	..	..
R.	*50,000*			
Voted—				
O.	—13,65,000	—9,29,530	—5,34,468	+3,95,062
R.	4,35,470			

Col. 4.—Non-adjustment of cost of timber supplied to the East Bengal Railway due to non-receipt of duly accepted book debit bills from them till the close of accounts.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving −
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "10.—Forest"—*contd.*				
B.—Establishment—				
B. 1.—Pay of Officers—				
Charged—				
O.	*14,000*	*11,475*	*11,476*	+1
R.	*−2,525*			
Voted—				
O.	93,200	97,995	97,994	−1
R.	4,795			
B. 2.—Pay of Establishment—				
Charged—				
O.	*91,000*	*96,730*	*96,608*	−122
R.	*5,730*			
Voted—				
O.	6,17,000	6,09,373	5,88,051	−21,322
R.	−7,627			

Col. 4.—*See* paragraph 7 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving −
B. 3.—Allowances, honoraria, etc.—				
Charged—				
O.	*76,000*	*82,560*	*82,645*	+85
R.	*6,560*			
Voted—				
O.	4,93,000	4,84,050	4,83,529	−521
R.	−8,950			
B. 4.—Contingencies—				
Charged—				
O.	*9,275*	*8,035*	*7,983*	−52
R.	*—1,240*			
Voted—				
O.	55,600	65,990	54,559	−11,431
R.	10,390			

Col. 4.—Due to non-receipt of debits, till the close of the year, from an Accounts office for tuition fees, etc. of students deputed to the Forest College, Abbotabad (Rs.10,531) and from Posts and Telegraphs Department on account of Telephone Rent (Rs.900).

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "10.—Forest"—*concld.*				
B.—Establishment—*concld.*				
B. 6.—Grants-in-aid, contributions, etc.—				
Charged		*25*	*25*	..
Voted		500	500	..
B. 7.—Charges on account of East Pakistan Forest School—				
O.	25,000	26,360	26,356	—4
R.	1,360			
B. 8.—Establishment charges payable to other Governments, Departments, etc.		1,500	1,500	..
D.—Charges in England—				
O.	18	50	30	—20
R.	32			
Total Major Head 10.—Forest—				
Charged		*5,30,260*	*5,29,906*	*—354*
Voted		17,91,000	21,25,044	+3,34,044
Major Head "65A.—Capital Outlay on Forests".				
E.—Organisation, Improvement and Extension of Forests—				
Charged—				
O.	*4,57,250*	*85,000*	*67,915*	*—17,085*
R.	*—3,72,250*			

Col. 4.—Due to non-adjustment of cost of some timber extraction machineries received late in the year for want of debit memos.

F.—Communications and Buildings—				
Charged—				
O.	*1,67,000*	*1,00,000*	*72,852*	*—27,148*
R.	*—67,000*			

Col. 4.—Due to non-receipt of building materials (Rs.16,148) and non-payment for some materials for want of supply bills (Rs. 11,000). *See* also paragraph 7 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "65A.—Capital Outlay on Forests"—*concld.*				
G.—Livestock, Stores and Tools and Plant—				
Charged—				
O.	*15,000*	*77,740*	*12,336*	*—65,404*
R.	*62,740*			

Col. 4.—Due to non-receipt of adjustment bills from the Supply and Development Department on account of clearance charges and customs duty on the imported machineries till the close of the year.

H.—Establishment—				
Charged—				
O.	*1,60,750*	*60,000*	*45,866*	*—14,134*
R.	*—1,00,750*			

Col. 4.—Entertainment of a skeleton staff for extraction work due to non-arrival of extraction machineries in due time. *See* also paragraph 7 of the Review.

I.—*Deduct*—Receipts and Recoveries on Capital Account—				
Charged			*—2,856*	*—2,856*

Col. 4.—Due to omission to provide for the Receipts under this sub-head. *See* also paragraph 7 of the Review.

Total Major Head 65A.—Capital Outlay on Forests—				
Charged		*3,22,740*	*1,96,113*	*—1,26,627*
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R. Gross	*5,00,000*	*5,00,000*	..	*—5,00,000*
R. Deductions	*—50,000*	*—50,000*	..	*+50,000*
Voted—				
R. Gross	4,35,470	4,35,470	..	—4,35,470
R. Deductions	—4,35,470	—4,35,470	..	+4,35,470
Totals Grant No. 6.—Forest—				
Charged—				
Gross		*13,53,000*	*7,28,875*	*—6,24,125*
Deductions		*—50,000*	*—2,856*	*+47,144*
Net		*13,03,000*	*7,26,019*	*—5,76,981*
Voted—				
Gross		31,56,000	26,59,512	—4,96,488
Deductions		—13,65,000	—5,34,468	+8,30,532
Net		17,91,000	21,25,044	+3,34,044

REVIEW.

In the charged section, the saving of Rs. 6,24,125 works out to 46·1 per cent. of the gross appropriation as compared with 36·4 per cent. in the preceding year. The short recoveries of Rs. 47,144 reduced the saving to 44·3 per cent. of the net appropriation as against the excess of 18·4 per cent. in the preceding year. A sum of Rs. 4,50,000 was, however, surrendered reducing the final saving to 14·9 per cent. of the modified grant as compared with 2·7 per cent. in the preceding year.

2. In the voted section, the saving of Rs.4,96,488 works out to 15·7 per cent. of the gross grant as compared with 43·2 per cent. in the previous year. The smaller recoveries of Rs. 8,30,532 converted the above saving into an excess of 18·7 per cent. of the net grant as compared with 1·6 per cent. in the previous year.

3. In view of the ultimate savings the reappropriations under the *sub-heads A. III (Voted), B. 4 (Voted) and G (Charged)* proved unnecessary.

4. *Sub-heads A. III (Voted), B. 2 (Voted), B. 4 (Voted), E (Charged), F (Charged), G (Charged) and H (Charged)* are instances of omission to surrender savings.

5. *Sub-head A. VIII (Voted)* furnishes an instance of omission to obtain additional funds to cover the anticipated excess.

6. *Sub-head I* furnishes an instance of absence of budget provision.

7. Explanation for the variation under *sub-head B 2 (Voted)* and reasons for non-regularisation of the savings under *sub-heads F (Charged), H (Charged) and I (Charged)* have not been furnished by the Controlling Officer for incorporation in this compilation.

8. The total receipts and expenditure of the Department in recent years are noted below :—

Year.	(In thousands of rupees) Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1951-52	41,96	30,03	71·57
1952-53	48,20	29,30	60·79
1953-54	51,70	24,71	47·79
1954-55	74,40	28,51	38·32

9. The Stores Account of the transactions of the Forest Department for the year is appended.

Stores Account of the transactions of the Forest Department for the year 1954-55.

Serial number.	Particulars.	Felled timber and other produce collected.	Buildings and wells.	Livestock.	Instruments, plant and machinery.	Other stores.	Total.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Opening Balance on 1st April, 1954 ..	4,36,093	10,76,261	8,476	4,18,937	4,17,234	23,57,001
2.	*Receipts*—						
	(*i*) From Departmental exploitation, etc. ..	15,54,294	46,296	3,300	632	48,981	16,53,503
	(*ii*) Purchases	8,18,103	23,400	..	910	32,310	8,74,723
	(*iii*) Expenditure on upkeep of Godowns ..	..	..	..	..	..	..
	(*iv*) Excess in stock taking	..	..	..	..	..	..
	(*v*) Construction of buildings	..	91,997	..	..	..	91,997
	Total Receipts ..	23,72,397	1,61,693	3,300	1,542	81,291	26,20,223
	Grand total	28,08,490	12,37,954	11,776	4,20,479	4,98,525	49,77,224
3.	*Issues*—						
	(i) Sales and other disposals	22,88,394	51,096	3,300	944	59,750	24,03,484
	(ii) Written off losses due to—						
	(a) Wear and tear	..	495	..	141	2,202	2,838
	(b) Causes beyond control	7	..	..	27	164	198
	(c) Depreciation for the year	..	..	..	870	188	1,058
	Total Issues	22,88,401	51,591	3,300	1,982	62,304	24,07,578
4.	Closing Balance on 31st March, 1955 ..	5,20,089	11,86,363	8,476	4,18,497	4,36,221	25,69,646

Note.—The audit of the Stores Account has not been entrusted to the Comptroller and Auditor General under paragraph 13(*2*) of the Pakistan (Audit and Accounts) Order, 1952.

Agency employed for verification—

Conservator of Forests, East Bengal.

All Divisional Forest Officers in East Bengal.

Certified that—

(a) The figures in the Stores Account represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Registers.

(b) The closing balances shown in the Account did not exceed the actual requirements and did not include any surplus or unserviceable stores.

(c) The stores were verified by the Departmental Officers competent to do so annually under orders issued by competent authority from time to time and by the Conservator of Forests, East Bengal when on inspection.

Dacca,
2nd April, 1957.

S. AHMED.
Accountant.

Q.G. GHAUS,
Conservator of Forests, Western Circle, East Pakistan.

Grant No. 7.—Registration.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "11.—Registration".				
A.—Superintendence		1,01,730	96,234	—5,496

Col. 4.—Due to the post of Inspector-General of Registration kept vacant for some time pending selection of officer. The saving remained unregularised due to non-acceptance, by the Government, of a proposal for surrender.

B.—District Charges—				
B. 1.—Pay of Officers—				
O.	5,93,000	6,86,000	6,31,226	—54,774
R.	93,000			

Col. 4.—Due to non-drawal of arrear increments in the prescribed scale by certain Sub-Registrars for want of countersignature by the Inspector-General of Registration, the post having remained vacant during the later part of the year. *See* also sub-head A.

B. 2.—Pay of Establishment—				
Charged		*336*	*336*	..
Voted—				
O.	13,03,000	12,10,000	10,92,491	—1,17,509
R.	—93,000			

Col. 4.—Non-drawal of some Establishment bills in the absence of appointment of the Inspector-General of Registration. *See* also sub-head A.

B. 3.—Allowances, honoraria, etc.—				
Charged—				
O.	*288*	*309*	*309*	..
R.	*21*			
Voted		8,22,000	8,06,340	—15,660
B. 4.—Contract Contingencies		1,80,000	1,79,109	—891
B. 5.—Other Contingencies		99,050	1,03,457	+4,407

Col. 4.—Due to unanticipated adjustment of tour expenses for Visits and Commissions. The excess could not be regularised for want of information from the local officers in time.

For rounding—				
Charged—				
O.	*376*	*355*	..	*—355*
R.	*—21*			
Voted		220	..	—220
Total Grant No. 7.—Registration—				
Charged		*1,000*	*645*	*—355*
Voted		30,99,000	29,08,857	—1,90,143

REVIEW.

In the charged section, the saving of Rs.355 works out to 35·5 per cent. of the appropriation as compared with 35·8 per cent. in the previous year.

2. In the voted section the saving of Rs. 1,90,143 works out to 6·1 per cent. of the grant as against the excess of 7·9 per cent. in the preceding year.

3. *Sub-head B. 5* is a case of omission to obtain additional funds to cover the excess.

4. *Sub-head B. 1* is an instance of reappropriation obtained in excess of requirements.

5. *Sub-heads A, B.1 and B.2* (*Voted*) are cases of omission to surrender anticipated savings.

6. The total receipts and expenditure of the Department in recent years are noted beow :—

Year.	(In thousands of rupees) Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1951-52	76,75	30,39	39·60
1952-53	73,72	31,25	42·39
1953-54	69,83	31,06	44·46
1954-55	62,94	29,09	46·22

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "13.—Other Taxes and Duties".			
A.—Collection Charges—			
A. 1.—Entertainment Tax— ..			
O. .. .. .. 600 R. 1,260	1,860	4,822	+2,962
Col.4.— *See* paragraph 4 of the Review.			
A. 3.—Tax under East Bengal Finance Act, 1950—			
O. .. .. .. 12,000 R. .. .. .. —2,450	9,550	8,895	—655
A. 4.—Tax under Bengal Finance (Sales Tax) Act, 1941—			
A. 4. (1)—Pay of Officers	34,350	13,768	—20,582
Col. 4.—Due to post-budget decision of Government to amalgamate the Commercial Tax Directorate with the Agricultural Income Tax Directorate from the middle of August, 1954 and to adjust the establishment cost under Grant No. 1.—Taxes on Income, etc. The saving was not surrendered due to misapprehension.			
A. 4(2).—Pay of Establishment	36,400	17,156	—19,244
Col. 4.—*See* Sub-head A. 4(1).			
A. 4(3).—Allowances, honoraria, etc. ..	26,650	9,430	—17,220
Col. 4.—*See* sub-head A. 4 (1).			
A. 4(4).—Contingencies	8,900	4,674	—4,226
Col. 4.—*See* sub-head A. 4 (1).			
A. 4(5).—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	—53,150	..	+53,150
Col. 4.—Due to recoveries from the Central Government having not been effected within the year pending verification of the receipt figures on the basis of which recoveries are made.			
B.—Charges under the Electricity Acts	31,700	30,378	—1,322
For rounding	—450	..	+450
Surrenders or withdrawals within grant or appropriation	1,190	..	—1,190
Total Grant No. 8.—Other Taxes and Duties—			
Gross	1,50,150	89,123	—61,027
Deductions	—53,150	..	+53,150
Net	97,000	89,123	—7,877

REVIEW.

The saving of Rs.61,027 works out to 40·6 per cent. of the gross grant as compared with 1·4 per cent. in the previous year. Against a budget provision of Rs.53,150 under the *Deduct* head no amount was actually recovered and this reduced the saving to 8·1 per cent. of the net grant as against the excess of 51·6 per cent. in the preceding year. A sum of Rs.1,190 was, however, surrendered reducing the final saving to 7·0 per cent. of the modified grant.

2. *Sub-head A. 1* presents an instance of omission to obtain additional funds.

3. *Sub-heads A. 4(1), A. 4(2), A. 4(3) and A. 4(4)* are cases of omission to surrender savings.

4. The controlling officer neither accepted the figures under *sub-heads A. 1 and A. 3* nor furnished explanation for variation and reason for non-regularisation of the excess under *sub-head A. 1*.

5. The total receipts and expenditure under the head in recent years are noted below:—

Year	(In thousands of rupees).		
	Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1951-52	62,48	1,57	2·50
1952-53	55,55	1,51	2·73
1953-54	55,34	1,49	2·69
1954-55	55,88	89	1·59

Appropriation No. 9.—Interest on Works for which Capital Accounts are kept (*All Charged*).

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "17.—Interest on Works for which Capital Accounts are kept".			
B.—Navigation, Embankment and Drainage Works—			
Charged	*5,61,000*	*24,45,545*	*+18,84,545*

Col. 4.—Due to interest liabilities on Capital Irrigation Expenditure incurred after 31st March, 1937. The excess could not be regularised before the close of the year for want of accurate data.

Total Appropriation No. 9.—Interest on Works, etc ..	*5,61,000*	*24,45,545*	*+18,84,545*

NOTE—The outlay under this head represents an adjustment to show the interest liabilities on Irrigation capital expenditure. The corresponding credit is taken under the receipt head "XX.—Interest" in respect of interest on Capital Outlay incurred before the 1st April, 1937 and under "22.—Interest on Debt and other Obligations" by means of a *deduct* entry in respect of interest on subsequent outlay.

The interest for the period under review was calculated at the rate of 4 per cent. per annum.

REVIEW.

The excess works out to 335·9 per cent. of the appropriation as compared with 134·3 per cent. in the preceding year.

2. The sub-head presents an instance of omission to obtain additional funds to cover the excess.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept."				
Deduct—Working Expenses—				
B.—Navigation, Embankment and Drainage Works—				
Unproductive Works—				
B (a).—Navigation Canals—				
B (a) (1).—Extensions and Improvements—				
R.	150	150	..	—150
B (a) (2).—Maintenance and Repairs—				
O.	3,78,000	4,05,300	4,99,604	+94,304
R.	27,300			

Col. 4.—Mainly due to adjustment of debit for dredging work done by the Dredger Division (Rs.78,000) and for expenditure on repairs of the locks and sluices of the Madaripur Beel Route damaged by the abnormal and unprecedented flood during the year (Rs.16,000). The excess could not be regularised for want of timely information about the debits from the Dredger Division.

B (a) (3).—Establishment—Revenue Establishment—				
O.	71,500	64,110	58,694	—5,416
R.	—7,390			

Col. 4.—Due to non-drawal of the arrears of pay and allowances till the close of the year.

B (a) (8).—*Deduct*—Charges recovered from other Governments, Departments, etc.		..	—1,22,524	—1,22,524

Col. 4.—Due to unanticipated adjustment of Departmental Charges, etc. recovered from other Governments and Departments for works done for them. The saving could not be foreseen and regularised.

For rounding—				
O.	—500	..	..	..
R.	500			
B (b).—Dredgers—				
B (b) (1).—Extensions and Improvements—				
R.	25,000	25,000	18,714	—6,286

Col. 4.—Due to non-receipt of debit, on account of construction of a bathroom in Tank Barge [illegible] Bahar, from Government Dockyard Narayanganj till the close of accounts.

(b) (2).—Maintenance and Repairs—				
O	13,27,000	4,04,000	3,82,651	—21,349
R.	—9,23,000			

Col. 4.—*See* paragraph 6 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept"—*concld.*				
Deduct—Working Expenses—*concld.*				
B.—Navigation, Embankment and Drainage Works—*concld.*				
B (b).—Dredgers—*concld.*				
B (b) (3).—Establishment—Revenue Establishment—				
O.	5,00,000	4,16,100	4,30,976	+14,876
R.	—83,900			

Col. 4.—Mainly due to payment of salary to Dutch Engineers and Workshop personnel towards the close of the financial year.

B (b) (4).—Tools and Plant—				
R.	10,000	10,000	—75	—10,075

Col. 4.—*See* sub-head B (b) (1).

B (b) (5).—Suspense—				
R.	20,000	20,000	25,37,524	+25,17,524

Col. 4.—Due to clearance of debit on account of Dredgers purchased in 1952-53. The excess was not regularised as the adjustment of the debit from the Director General of Supply and Development was not expected during the year.

B (b) (6).—Charges in England—				
R.	18,725	18,725	..	—18,725

Col. 4.—Due to non-purchase of spare parts for Dredgers employed in the Ganges-Kobadak Scheme.

B (b) (8).—*Deduct*—Receipts from Dredgers—				
O.	—27,70,000	—24,10,000	—12,35,214	+11,74,786
R.	3,60,000			

Col. 4.—Due to non-realisation from certain parties of outstanding dues for dredging works done for them pending settlement of disputes. The excess was not regularised as the disputes were expected to be settled and the amounts recovered within the year.

Total Major Head XVII.—Irrigation, etc.—*Deduct*—Working Expenses	—10,46,615	25,70,350	+36,16,965

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues."				
C.A.—Irrigation Works—Works for which no Capital Accounts are kept—				
C.4.—Maintenance and Repairs—				
O.	11,000	6,695	6,560	−135
R.	−4,305			
C.5.—Establishment—Revenue Establishment ..		1,500	1,501	+1
For rounding—				
O.	500	..	..	..
R.	−500			
D.B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept—				
D.1.—Works—				
O.	3,00,000	1,01,592	53,070	−48,522
R.	−1,98,408			

Col. 4.—Mainly due to non-receipt of debits (Rs. 24,900) and non-payment of land-cost (Rs. 20,000) till the close of the year. See also paragraph 6 of the Review.

D.2.—Emergency Irrigation Works—				
O.	8,00,000	4,78,031	3,86,470	−91,561
R.	−3,21,969			

Col. 4.—Due to non-adjustment of land-cost due to non-receipt of payment vouchers from the Collectors till the close of the year. See also paragraph 6 of the Review.

D. 2 (2).—*Deduct*—Recoveries from the Central Government on account of Emergency Irrigation Works—				
O	−4,00,000	−2,39,015	..	+2,39,015
R	1,60,985			

Col. 4.—Due to non-receipt of sanctions from the Central Government for payment of subsidy for the Emergency Irrigation Works till the close of the financial year.

D. 3.—Extensions and Improvements—				
O	3,500	79,000	91,168	+12,168
R.	75,500			

Col. 4.—Due to more work than anticipated towards the close of the year.

D. 4.—Maintenance and Repairs		5,50,000	6,42,153	+92,153

Col. 4.—The excess is the cumulative effect of smaller excesses over estimates on a large number of schemes executed . The excesses could not be correctly assessed and regularised

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from ordinary Revenues"—*contd.*				
D.B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept—*contd.*				
D. 5.—Establishment—				
D. 5(1).—Revenue Establishment—				
O	30,500	34,934	29,140	—5,794
R.	4,434			
Col. 4.—*See* sub-head B (a) (3).				
D. 5.(2).—General Establishment—				
O	12,64,600	11,99,216	12,14,398	+15,182
R.	—65,384			
Col. 4.—*See* paragraph 6 of the Review.				
Deduct—Recoveries, etc.—				
O	—2,77,000	—2,67,000	—2,16,000	+51,000
R.	10,000			

Col. 4.—Due to lesser expenditure on schemes under "Loans and Advances by Provincial Governments" than anticipated. This could not be anticipated in time and the excesses regularised.

D. 6. Tools and Plant—				
O.	94,000	1,28,100	1,17,210	—10,890
R.	34,100			

Col. 4.—Due to non-receipt of certain measurement instruments from local market till the close of the year.

D. 7.—Suspense—				
O.	1,20,000	—20,000	49,679	+69,679
R.	—1,40,000			
Col. 4.—Due to heavy procurement of materials.				
For rounding—				
O.	400	..	..	..
R.	—400			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from ordinary Revenues"—*concld.*				
D. B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept—*concld.*				
D. 9.—Rehabilitation Programme—				
D. 9(1).—Works—				
O.	75,000	83,500	10,270	—73,230
R.	8,500			

Col. 4.—Due to non-payment of land compensation charges till the end of the year for want of debit memos.

D. 12.—Other Charges—				
O.	3,00,000	2,48,242	2,31,714	—16,528
R.	—51,758			

Col. 4.—Mainly due to shortage of technical hands and smaller savings over estimates on a larger number of schemes. The savings could not be anticipated and surrendered. *See* also paragraph 6 of the Review.

D. 19.—Reserve for Maintenance and Repairs—				
O.	25,000	..	..	..
R.	—25,000			
Total Major Head 18.—Other Revenue Expenditure, etc. ..		23,84,795	26,17,333	+2,32,538
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works."				
G.A. Irrigation Works—Productive—				
G.I.—Karnafuli Multipurpose Project—				
G. I(1).—Works —				
O.	65,00,000	62,94,000	55,74,564	—7,19,436
R.	—2,06,000			

Col. 4.—Mainly slow progress of work in Spillway and the Main Dam works due to breakdown of some machineries like Tractors, Loaders, Dumpers, etc., which could not be readily repaired for want of spare parts. The saving could not be surrendered as some payments were expected within the financial year.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—*contd.*				
G.A. Irrigation Works—*contd.*				
Productive—*contd.*				
G. I.—Karnafuli Multipurpose Project—*concld.*				
G. I(2).—Establishment—				
O.	5,00,000	5,22,000	4,80,824	—41,176
R.	22,000			

Col. 4.—Certain posts remaining vacant due to non-availability of suitable candidates (Rs. 29,371) and delay in the posting of some gazetted officers due to non-receipt of administrative sanctions (Rs. 11,805). The saving could not be surrendered as the vacant posts were expected to be filled in within the financial year.

G. I(3).—Tools and Plant—				
O.	2,00,000	3,71,100	2,81,757	—89,343
R.	1,71,100			

Col. 4.—Due to non-receipt of all the equipment ordered for. The saving was not surrendered as the equipments were expected to be received before the close of the year.

G. I(4).—Contingencies—				
O.	1,00,000	20,123	..	—20,123
R.	—79,877			

Col. 4.—Wrong provision of funds. Provision for contingent expenditure already exists under sub-head G.1(2). The saving was not surrendered due to omission.

G. I(5).—Suspense—				
O.	27,00,000	27,21,000	31,22,827	+4,01,827
R.	21,000			

Col. 4.—Due to non-acceptance, within the year, of the debit for the Karnafuli Stores by the Working Divisions and other Departments.

G. I (6).—*Deduct*—Receipts and Recoveries on Capital Account		..	—9,714	—9,714

Col. 4.—Due to unanticipated receipts on account of house rent and other recoveries. The saving could not be foreseen and regularised.

G.II.—Ganges-Kobadak Project (Survey)—				
G.II(1).—Works—				
O.	20,51,000	14,62,000	11,39,333	—3,22,667
R.	—5,89,000			

Col. 4.—Due to failure of contractor to complete the work within the year and shortage of technical staff. The saving was not surrendered as the work was expected to be completed before the close of the year. *See* also paragraph 6 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—*contd.*				
G. A.—Irrigation Works—*concld.*				
Productive—*concld.*				
G.II.—Ganges-Kobadak Project (Survey)—*concld*				
G. II(2).—Establishment—				
O.	1,49,000	2,02,000	2,13,045	+11,045
R.	53,000			
Col. 4.—*See* paragraph 6 of the Review.				
G. II(3).—Tools and Plant—				
O.	3,00,000	2,31,000	74,688	–1,56,312
R.	—69,000			
Col. 4.—Due to non-utilisation of money kept for the purchase of Launches till the close of the year.				
G.II(5).—Suspense			18,111	+18,111
Col. 4.—*See* sub-head D. 7.				
G.III.—Ganges-Kobadak Project(1st phase)—				
G.III(1).—Works—				
O.	40,00,000	20,00,000	15,84,795	–4,15,205
R.	—20,00,000			
Col. 4.—Due to non-adjustment, till the close of the year, of the land compensation charges paid.				
G. III(2).—Establishment—				
R.	94,845	94,845	64,907	–29,938
Col. 4.—Certain technical appointments having not been made during the year due to non-availability of suitable candidates. The saving was not surrendered as the appointments were expected to be made within the year.				
G. III(3).—Tools and Plant			74,246	+74,246
Col. 4.—Due to provision having been made under sub-head G. III(1) instead of under this sub-head. The excess could not be regularised due to misapprehension.				
G.III(5).—Suspense			2,23,924	+2,23,924
Col. 4.—Due to procurement of materials. *See* also sub-head G.III(3).				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—*concld.*			
H. B.—Navigation, Embankment and Drainage Works—Productive—			
H.I.—Purchase of Dredgers—			
H. 1.(3)—Tools and Plant—			
O. .. .. .. 71,00,000 R. .. .. .. —30,00,000	41,00,000	25,26,535	—15,73,465

Col. 4.—Due to non-adjustment of debits on account of purchase of spare, parts' clearance charges and custom duties for want of debit memos from the Director General of Supply and Development. The saving was not surrendered in anticipation of receipt and adjustment of the debit memos before the close of the year. *See* also paragraph 6 of the Review.

H.II.—Grow More Food Schemes—			
H. II.—(1).—Schemes—			
O. .. .. .. 35,00,000 R. .. .. .. —14,24,495	20,75,505	25,48,860	+4,73,355

Col. 4.—*See* sub-head D. 3.

H.II(2).—*Deduct*—Receipts and recoveries from the Central Government—			
O. .. .. .. —17,50,000 R. 7,12,248	—10,37,752	—6,70,273	+3,67,479

Col. 4.—Due to lesser recoveries on the basis of incorrect figures of expenditure furnished by the Public Works Divisions.

H.III.—Miscellaneous Schemes—			
H.III(1).—Schemes—			
O. .. .. .. 10,00,000 R. .. .. .. —4,46,380	5,53,620	3,35,317	—2,18,303

Col. 4.—Non-receipt of debit on account of land cost due to non-receipt of payment vouchers from the Collectors till the close of the financial year.

H.III(2).—*Deduct*—Receipts and Recoveries, etc.—			
R. .. .. .. —92,750	—92,750	..	+92,750

Col. 4.—Due to non-adjustment of the recoveries from the Central Government for want of expenditure statements from the Public Works Divisions till the close of the year.

Total Major Head 68.—Construction of Irrigation, etc.	1,95,16,691	1,75,83,746	—19,32,945
Surrenders or withdrawals within grant or appropriation—			
R. Gross 90,50,612	90,50,612	..	—90,50,612
R. Deductions .. .. —11,50,483	—11,50,483	..	+11,50,483
Totals-Grant No. 10.—Irrigation—			
Gross	3,39,52,000	2,50,25,154	—89,26,846
Deductions	—51,97,000	—22,53,725	+29,43,275
Net	2,87,55,000	2,27,71,429	—59,83,571

REVIEW.

The saving of Rs.89,26,846 works out to 26·3 per cent. of the gross grant as compared with 14·9 per cent. in the previous year. Smaller recoveries of Rs.29,43,275 reduced the saving to 20·8 per cent. of the net grant as compared with 16·3 per cent. in the preceding year. A sum of Rs.79,00,129 was, however, surrendered converting the saving to a net excess of 9·2 per cent. of the modified grant as compared with 4·0 per cent. in the preceding year.

2. *Sub-heads D.5(2), D.7 and H.II(1)* present instances of injudicious reappropriations or surrenders causing excesses over allotments.

3. In view of the ultimate savings the reappropriations under the *sub-heads B (a)(1), B (b) (1), B (b) (4), B (b) (6), D 5(1), D. 6, D. 9 (1), G. 1 (2) and G.1 (3)* proved partly or wholly unnecessary.

4. *Sub-heads B (a)(8), G. 1 (6), G. II (5) and G. III (3)* furnish instances of absence of budget provision and *sub-heads G. 1 (4) and H. III (2)—Deduct* are cases of unnecessary budget provision.

5. *Sub-heads B (a) (1), B (a) (3), B (b) (1), B (b) (2), B (b) (4), B (b) (6), D. 1, D. 2, D. 5 (1), D. 6, D. 9, D.12, G. 1 (1), G. 1 (2), G. 1 (3), G. II (1), G. II (3), G. III (1), G. III (2), H. I (3) and H. III (1)* present instances of omission to surrender savings and *sub-heads B (a) (2), B (b) (3), B (b) (5), B (b) (8)—Deduct, D. 2 (2)—Deduct, D. 3, D. 4, D 5 (2)-Deduct—Recoveries, D. 7, G. 1 (5), G. II (2), H. II (1), H. II (2)—Deduct* and*H. III (2)—Deduct* furnish instances of omission to obtain additional funds to cover the anticipated excesses.

6. Explanations for the variations under *sub-heads B (b) (2), D. 5 (2) and G.* II *(2)* and information for the completion of explanations under *sub-heads D. 1, D. 2, D. 12, G.* II *(1) and H.* I *(3)* and reasons for non-regularisation of the savings or excesses were not furnished by the Controlling officer for incorporation in the Appropriation Accounts.

7. *Establishment and Tools and Plant charges of the Irrigation Department*—The charges for general establishment and ordinary tools and plant were initially booked in the accounts for the year 1954-55 under the Major head "18.—Other Revenue Expenditure financed from Ordinary Revenues " and distributed after the close of the year to the different Irrigation Projects under the Major heads", "XVII-Irrigation etc.—Working Expenses", "18.—Other Revenue Expenditure financed from Ordinary Revenues" and "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works" in proportion to the outlay on works under these heads. This allocation is technically called *pro-rata* distribution.

No provision for these charges is, however, made in the Budget separately under the different Major heads as the expenditure varies in proportion to the works outlay under the system of *pro-rata* distribution and consequently, no effective control is possible.

As the provision for these charges should not be distributed throughout the Budget but exhibited separately as sub-heads, provisions for these charges were made in the Budget under the following sub-heads subordinate to the Major head "18.—Other Revenue Expenditure financed from Ordinary Revenues".

Major head and sub-heads.	Guide letters of sub-heads.
18—Other Revenue, etc.—	
Establishment	D. 5 (2)
Tools and Plant	D. 6

The expenditure shown in the Appropriation Accounts under the above sub-heads was, however, actually distributed in the account under the different Major heads as shown in the statement below—

Major heads, etc.	Establishment. [Sub-head D. 5 (2)]	Tools and Plant. [Sub-head D. (6)].
1	2	3
	Rs.	Rs.
XVII.—Irrigation, etc.—		
Deduct—Working Expenses	—7,587	7,994
18.—Other Revenue Expenditure financed from Ordinary Revenues	2,09,302	22,721
68.—Construction of Irrigation Navigation, Embankment, etc., works	7,96,683	86,495
Total	9,98,398	1,17,210

8. The gross establishment charges of the Communication, Buildings and Irrigation (Irrigation) Department during the year 1954-55, amounted to Rs24·94 lakhs i.e., 16·85 per cent. of the total works outlay of Rs.147·97 lakhs against the total works as compared with 6·95 per cent. in the preceding year. A sum of Rs.3·39 lakhs was recovered during the year under review on account of establishment charges. The net establishment charges consequently amounted to Rs.21·55 lakhs and were 14·56 per cent. of the total works outlay.

9. The detailed statement of expenditure on important new works for the year is appended at Annexure A.

10. The details of transactions under the minor head "Suspense" for the year are appended at Annexure B.

11. The Stores Account of the Irrigation Department for the year is appended at Annexure C.

ANNEXURE A.

Detailed Statement of Expenditure on Important new Works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept.					
Deduct—Working Expenses—					
B.—Navigation, Embankment and Drainage Works—					
II—Other major works for which specific provision was not made in the budget.					
(1) Extensions and Improvements—					
Collectively	..	150	..	..	—150
Col. 6.—*See* sub-head B (a) (I).					
Total—XVII—*Deduct*—Working Expenses.	..	150	..	..	—150
18.—Other Revenue expenditure Financed from Ordinary Revenues—					
B.—Navigation, Embankment and Drainage Works:—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget.					
(2) Re-excavation of the Ichamati river, Dacca	1,43,000	1,532	1,532	—1,41,468	..
Col. 5.—*See* note below. Estimate Rs. 7,27,878; expenditure to end of 1954-55 Rs. 5,10,184; balance Rs. 2,17,694; in progress. *See* sub-head D. 1.					
(3) Protecting the River Bhairab between Jail compound and Kalibari in Khulna Town	30,000	7,000	7,301	22,699	+301
Col. 5.—*See* note below. Estimate Rs. 1,14,077; expenditure to end of 1954-55 Rs. 65,207; balance Rs. 48,870; in progress. *See* sub-head D. 1.					

Note:—Explanation not furnished by the Controlling Officer.

ANNEXURE A.—*contd*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
8.—Other Revenue expenditure Financed from Ordinary Revenues—*contd.*					
3—Navigation, Embankment and Drainge Works—*contd.*					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—*contd.*					
(4) Improvement of Naleya river, Rangpur	40,000	1,000	992	—39,008	—8

Col. 5.—*See* note below. Estimate Rs. 5,40,025; expenditure to end of 1954-55 Rs. 4,19,349; balance Rs. 1,20,676; in progress. *See* sub-head D. 2.

(5) Re-excavation of a channel for drainage of Nakkati and Sunti beels, Rajshahi	27,000	..	..	—27,000	..

Col. 5.—*See* note below. Estimate Rs. 1,67,038; expenditure to end of 1954-55 Rs. 1,38,032; balance Rs 29,006; in progress. *See* sub-head D. 2.

(6) Drainage of Beel Gullee, Khulna.	40,000	55,000	21,203	—18,797	—33,797

Cols. 5 and 6.—Due to non-payment of bills for want of sanction of the tender by the Competent Authority. Estimate Rs. 2,46,941; expenditure to end of 1954-55 Rs. 2,28,282; balance Rs. 18,659; in progress. *See* sub-head D. 2.

(7) Re-excavation of Bishkhali Khal, Khulna	40,000	..	..	—40,000	..

Col. 5.—Estimate Rs. 9,94,535; expenditure to end of 1954-55 Rs. 7,20,911; balance Rs. 2,73,624; in progress. *See* sub-head D. 2.

(8) Re-exacavation of Kalapani Khal for drainage of Kalapani, Telani and Tenachira Beels, Rangpur	60,000	57,640	1,247	—58,753	—56,393

Cols. 5 and 6. —Non-payment of land charges by the Collector. Estimate Rs. 8,71,713; expenditure to end of 1954-55 Rs. 7,93,448: balance Rs. 78,265; in progress. *See* sub-head D. 2.

(9) Re-excavation of a Khal for drainage of Chakol, Tangorgari and Lakshmipur Beels, Rajshahi	90,000	44,000	37,281	—52,719	—6,719

Cols. 5 and 6.—Due to lesser quantity of work done. Estimate Rs. 2,09,595; expenditure to end of 1954-55 Rs. 1,13,710; balance Rs. 95,885; in progress. *See* sub-head D.2.

Note:—Explanation not furnished by the Controlling Officer.

ANNEXURE A.—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue expenditure Financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works– *contd.*					
I. Major Works above Rs. 1 lakh for which specific provision was made in the budget—*contd.*					
(10) Bhatia beel drainage scheme, Rajshahi	1,00,000	1,81,000	1,85,590	+85,590	+4,59
Cols. 5 and 6.—*See* note below. Estimate Rs. 2,58,619; expenditure to end of 1954-5 Rs. 2,77,694; excess Rs. 19,075; in progress. *See* sub-head D. 2.					
(11) Re-excavation of the Chatra River with side Khals, Faridpur	1,00,000	90,000	91,303	—8,697	+1,30
Col. 5.—*See* note below. Estimate Rs. 2,62,807; expenditure to end of 1954-55 Rs. 2,24,10 balance Rs.38,699; in progress. *See* sub-head D. 2.					
(12) Improvement of Chinakuri, Tarapura and Chitli Beels, Mymensingh	50,000	..	..	—50,000	..
Col. 5.—*See* note below. Estimate Rs. 10,10,043; expenditure to end of 1954-55 Rs. 4,73 balance Rs.10,05,311; in progress. *See* sub-head D. 2.					
(13) Reclamation of land for Boro Cultivation on both sides of the Sylhet Trunk Road, Sylhet	40,000	9,700	9,684	—30,316	—1
Col. 5.—*See* note below. Estimate Rs.1,46,302; expenditure to end of 1954-55 Rs.1,35,02 balance Rs. 11,280; in progress. *See* sub-head D. 2.					
(14) Reclamation of land for Boro Cultivation under Kanaighat P. S., Sylhet.	14,000	8,000	7,805	—6,195	—19
Col. 5.—*See* note below. Estimate Rs. 1,14,877; expenditure to end of 1954-55 Rs. 1,09,10 balance Rs. 5,772; in progress. *See* sub-head D. 2.					
(15) Reclamation of land in Muktarpur and Bania Haor, Sylhet.	50,000	21,000	21,508	—28,492	+5
Col. 5.—*See* note below. Estimate Rs. 2,27,639; expenditure to end of 1954-55 Rs. 1,31,70 balance Rs. 95,931; in progress. *See* sub-head D. 2.					
(16) Re-excavation of Bijoypur Khal, Tippera	38,000	..	..	—38,000	..
Col. 5.—*See* note below. Estimate Rs.1,44,278; expenditure to end of 1954-55 Rs. 53,04 balance Rs.91,235; in progress. *See* sub-head D. 2.					

Note:—Explanation not furnished by the Controlling Officer.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue expenditure Financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—*concld.*					
(17) Re-excavation of Loknath Maitra Danra, Rajshahi	35,000	32,300	102	—34,898	—32,198

Cols. 5 and 6.—Same as item (8). Estimate Rs. 2,19,218; expenditure to end of 1954-55 Rs.1,85,534; balance Rs. 33,684; in progress. *See* sub-head D. 9 (1).

(18) Reclamation and drainage of Tangraihat and Nagda Beels, Rangpur	10,000	20,972	10,270	+270	—10 702

Col. 6.—Same as item (8). Estimate Rs. 2,93,680; expenditure to end of 1954-55 Rs 1,87,424; balance Rs. 1,06,256; in progress. *See* sub-head D. 9(1).

II. Other major works for which specific provision was made in the budget—					
(19) Construction of Pump House including electric installation and supply of tools and plant and scientific apparatus for Hydraulic Research Laboartory, Dacca	10,000	..	..	—10,000	..

Col. 5.—*See* note below. Estimate Rs. 55,784; expenditure to end of 1954-55 Rs. 49,352: balance Rs.6,432; in progress. *See* sub-head D. 1.

(20) Re-excavation of a Khal from Tangradaha to Banshi River, Mymensingh	4,500	1,026	..	—4,500	—1,026

Cols. 5 and 6.—Same as item (8). Estimate Rs. 18,167; expenditure to end of 1954-55 Rs.8,536; balance Rs. 9,631; in progress. *See* sub-head D. 1.

Note:—Explanation not furnished by the Controlling Officer.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18—Other Revenue expenditure Financed from Ordinary Revenues—*contd.*					
B—Navigation, Embankment and Drainage Works—*contd.*					
II. Other major works for which specific provision was made in the budget—*contd.*					
(21) Re-excavation of Mowa Khal, Dacca	10,000	..	..	—10,000	..
Col. 5.—*See* note below. Estimate Rs. 44,363; expenditure to end of 1954-55 Rs. 21,474; balance Rs.22,889; in progress *See* sub-head D. 1.					
(22) Construction of a submerged Regulator in Kinoo Sarkar's Jola, Rajshahi	20,000	39,560	39,458	+19,458	—102
Col. 5.—*See* note below. Estimate Rs. 73,491; expenditure to end of 1954-55 Rs. 63,832; balance Rs.9,609; in progress. *See* sub-head D. 1.					
(23) Construction of ring bund at Nawabganj, Rajshahi	20,000	..	..	—20,000	..
Col. 5.—*See* note below. Estimate Rs. 61,281; expenditure to end of 1954-55 Rs. 19,964; balance Rs.41,317; in progress. *See* sub-head D. 1.					
(24) Construction of an embankment in extension of schedule "D" Embankment No. 55 at Kazla, Rajshahi	20,000	..	..	—20,000	..
Col. 5.—*See* note below. Estimate Rs. 68,116; expenditure to end of 1954-55 Rs. 71,349; excess Rs. 3,233; in progress. *See* sub-head D. 1.					
(25) Re-excavation of a Khal from Barsatpur to Amgram Khal, Faridpur	20,000	20,000	..	—20,000	—20,000
Cols. 5 and 6.—Same as item (8). Estimate Rs. 72,096; expenditure to end of 1954-55 Rs. 47,623; balance Rs. 24,473; in progress. *See* sub-head D. 1.					
(26) Re-excavation of a drainage Channel from Beel Patharghata to Baral River, Pabna	20.000	800	..	—20,000	—800
Cols. 5 and 6.—*See* note below. Estimate Rs. 40,318; expenditure to end of 1954-55 Rs. 8,057; balance Rs. 32,261; in progress. *See* sub-head D. 2.					

Note.—Explanation not furnished by the Controlling Officer.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue expenditure Financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II. Other major works for which specific provision was made in the budget—*concld.*					
(27) Re-excavation of Goshaipur Danra, Rajshahi	30,000	1,150	865	—29,135	—285
Col. 5.—*See* note below. Estimate Rs.56,464; expenditure to end of 1954-55 Rs.9,988; balance Rs.46,476; in progress. *See* sub-head D. 2.					
(28) Re-excavation of Mogra-Paikura Canal, Mymensingh	20,000	800	802	—19,198	+ 2
Col. 5.—*See* note below. Estimate Rs.68,825; expenditure to end of 1954-55 Rs. 59,406; balance Rs.9,419; in progress. *See* sub-head D. 2.					
(29) Re-excavation of drainage Channel from Digdari and Buria beel to Barbaria River, Mymensingh	15,000	7,831	7,831	—7,169	..
Col. 5.—*See* note below. Estimate Rs. 47,854; expenditure to end of 1954-55 Rs.17,138; balance Rs.30,716; in progress. *See* sub-head D. 2.					
(30) Re-excavation of Ramjan Khal, Tippera	10,000	..	..	—10,000	..
Col. 5.—*See* note below. Estimate Rs.31,191; expenditure to end of 1954-55 Rs. 22,632; balance Rs.8,559; in progress. *See* sub-head D. 9(1).					
(31) Re-excavation of Khal for drainage of Pikna, Rahadar and Ichamati beels, Mymensingh.	17,000	..	..	—17,000	..
Col. 5.—*See* note below. Estimate Rs. 28,988; expenditure to end of 1954-55 Rs, 23,367; balance Rs.5,621; in progress. *See* sub-head D. 9(1).					
(32) Extensions and Improvements—Collectively	3,500	79,000	91,168	+87,668	+12,168
	See sub-head D. 3.				
(33) Reclamation and drainage of Mullickpur, Rampur, Nur Mohammadpur and other adjoining beels in to the Jamuna River, Dinajpur	26,000	..	..	—26,000	..
Col. 5.—*See* note below. Estimate Rs. 92,316; expenditure to end of 1954-55 Rs. 69,053; balance Rs.23,263; in progress. *See* sub-head D.2.					

Note:—Explanation not furnished by the Controlling Officer.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18—Other Revenue expenditure Financed from Ordinary Revenues—*concld.*					
B —Navigation, Embankment and Drainage Works—*concld.*					
III—Major works for which specific provision was not made in the budget—*concld.*					
(34) Collectively	..	62,712	5,036	5,036	—57,676
See sub-heads D. 1, D. 2 and D. 9 (1).					
IV.—Minor Works.—					
(35) Collectively	25,500	100	..	—25,500	—100
See sub-heads D. 1 and D. 9 (1).					
Total 18.—Other Revenue Expenditure, etc.	11,78,500	7,42,123	5,40,978	6,37,522	2,01,145
68.—Construction of Irrigation, Navigation, Embakment and Drainage Works—					
I.—Major works above Rs.1 lakh for which specific provision was made in the budget—					
(36) Karnafuli Multipurpose Project.	65,000	62,94,00,000	55,74,564	—9,25,436	—7,19,436
Cols. 5 and 6.—Slow progress of work in spillway and the main Dam due to break dow of some machineries. Estimate Rs.18,28,00,000; expenditure to end of 1954-55 Rs.2,00,96,828 balance Rs.16,27,03,172; in progress. *See* sub-head G. I(1).					
(37) Ganges-Kobadak Project (Survey)	20,51,000	14,62,000	11,39,333	—9,11,667	—3,22,667
Cols. 5 and 6.—Failure of Contractor to complete work and also slow progress due to shortage of technical staff. Estimate Rs.54,00,000; expenditure to end of 1954-55 Rs.19,25,081; balance Rs. 34,74,919; in progress. *See* sub-head G. II(1).					
(38) Ganges-Kobadak Project (1st phase)	40,00,000	20,00,000	15,84,795	—24,15,205	—4,15,205
Cols. 5 and 6.—Non-payment of land compensation charges. Estimate Rs.1,91,02,500; expenditure to end of 1954-55 Rs.15,84,795; balance Rs.1,75,17,705; in progress. *See* sub-head G. III(1).					
(39) Drainage from Jahanabad-Tesopara to Baruai River, Rajshahi.	40,000	12,000	3,563	—36,437	—8,437
Cols. 5 and 6.—Non-completion of bridge work for want of materials. Estimate Rs.1,10,485; expenditure to end of 1954-55 Rs.90, 174 ; balance Rs.20,311 ; in progress. *See* sub-head H. II (I).					
(40) Re-excavation of canals in Bisha Union in P. S. Atrai, Rajshahi.	42,000	25,000	15,803	—26,197	—9,197
Cols. 5 and 6.—Late start of work. Estimate Rs. 1,03,516 ; expenditure to end of 1954-55 Rs.44,588 ; balance Rs.58,928 ; in progress. *See* sub-head H. II (I).					
(41) Re-excavation of a drainage channel from Ghugudanga and Baragram beels to river Ichamati, Pabna.	1,00,000	39,500	35,707	—64,293	—3,793
Cols. 5 and 6.—Same as item (9). Estimate Rs.2,56,601 ; expenditure to end of 1954-55 Rs.89,119 ; balance Rs.1,67,482 ; in progress. *See* sub-head H. II (I).					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Consruction of Irrigation, Navigation, Embankment Drainage works—*contd.*					
B.—Navigation, Embankment and Draianage Works—*contd.*					
I. Major works above Rs. 1 lakh for which specific provision was made in the budget—*contd.*					
(42) Contour survey of Mymensingh, Eastern and Major Project Divisions	5,50,000	2,53,700	20,000	—5,30,000	—2,33,700
Cols. 5 and 6.—Non-adjustment of debits by the Survey of Pakistan. Estimate *nil* ; expenditure to end of 1954-55 Rs.9,77,863 ; excess Rs.9,77,863 ; in progress. *See* sub-head H.II(I).					
(43) Collection of Hydrological data of the Principal rivers of South-Eastern Circle.	50,000	60,420	60,253	+10,253	—167
Col. 5.—*See* note below. Estimate Rs.2,75,000 ; expenditure to end of 1954-55 Rs.2,44,749 ; balance Rs.30,251; in progress. *See* sub-head H.II(I).					
(44) Re-excavation of Kata Khali Khal and Jubilee River, Dacca	85,000	42,000	41,446	—43,554	—554
Col. 5—Same as item (40). Estimate Rs.2,55,352; expenditure to end of 1954-55 Rs.55,103; balance Rs.2,00,249; in progress. *See* sub-head H. II(I)					
(45) Re-excavation of a khal from Karka beel to Dashani River, Mymensingh	60,000	85,000	1,24,116	+64,116	+39,116
Cols. 5 and 6.—Due to accelaration of urgent works. Estimate Rs.1,69,088 ; expenditure to end of 1954-55 Rs.1,25,042 ; balance Rs.44,046 ; in progress. *See* sub-head H. II(I).					
(46) Re-excavation of a khal from Baliagaon to Mokamkhola, Dacca	50,000	13,000	20,329	—29,671	+7,329
Col. 5.—Same as item (40). Col. 6.—Due to adjustment of pending bills in supplementary accounts. Estimate Rs.1,24,179 ; expenditure to end of 1954-55 Rs. 60, 083 ; balance Rs.64,096; in progress. *See* sub-head H. II(I).					
(47) Reclamation of Nimaichora and other adjacent beels in Pabna	8,00,000	4,30,000	5,26,665	—2,73,335	+96,665
Col. 5.—Same as item (40). Col. 6.—Same as item (45). Estimate Rs.11,70,802 ; expenditure to end of 1954-55 Rs.11,10,790 ; balance Rs.60,012 ; in progress. *See* sub-head H. II(I).					
(48) Drainage of Panchanalla and Koya beel, Rangpur	1,48,000	1,25,000	1,34,591	—13,409	+9,591
Col. 5.—Same as item (40). Col. 6.—Due to adjustment of the cost of coal and cement received at the fag end of the year. Estimate Rs.2,98,000 ; expenditure to end of 1954-55 Rs.2,34,559; balance Rs.63,441 ; in progress. *See* sub-head H. II (I).					

Note:—Explanation not furnished by the Controlling Officer.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lakh for which specfic provision was made in the budget—*contd.*					
(49) Pathraj bundh, Dinajpur	1,00,000	1,00,000	80,480	—19,520	—19,520
Cols. 5 and 6.—Same as item (40). Estimate Rs.2,49,000, expenditure to end of 1954-55 Rs.1,74,195 ; balance Rs.74,805 ; in progress ;. *See* sub-head H. II(I).					
(50) Re-excavation of a drainage channel for Chalan beel area, Pabna	45,000	20,000	9,206	—35,794	—10,794
Cols. 5 and 6.—Same as item (40). Estimate Rs.1,45,158 ; expenditure to end of 1954-55 Rs.39,414 ; balance Rs.1,05,744 ; in progress. *See* sub-head H. II (I).					
(51) Re-excavation of Kunia and other Khals in P. S. Madaripur, Faridpur	67,000	22,600	22,620	—44,380	+20
Col. 5.—Same as item (40). Estimate Rs.1,67,440 ; expenditure to end of 1954-55 Rs.1,42,259 ; balance Rs.25,181 ; in progress. *See* sub-head H. II (I).					
(52) Drainage of Chinadanga and Santoli beels, Pabna and Rajshahi	1,04,000	20,000	11,500	—92,500	—8,500
Cols. 5 and 6.—Same as item (40). Estimate Rs.3,04,386 ; expenditure to end of 1954-55 Rs.49,477 ; balance Rs.2,54,909 ; in progress. *See* sub-head H. II (I).					
(53) Construction of an embankment in extension of schedule D. Embankment No. 56B at Sonaikandi, Rajshahi	32,000	48,000	48,683	+16,683	+683
Col. 5.—Same as item (45). Estimate Rs.1,42,173; expenditure to end of 1954-55 Rs.90,195 ; balance Rs.51,978 ; in progress. *See* sub-head H. II (I)					
(54) Re-excavation of a channel from river Karotoya at Talgachi to the river gohala at Patalia, Pabna	25,000	30,000	12,250	—12,750	—17,750
Cols. 5 and 6.—Due to lower rate of tender. Estimate Rs. 1,04,949 ; expenditure to end of 1954-55 Rs.76,856 ; balance Rs.28,093 ; in progress. *See* sub-head H. II(I).					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—*contd.*					
(55) Drainage of Barabila and other beels in Jhenaidah and Magura, Jessore	3,00,000	2,00,000	1,76,853	—1,23,147	—23,147

Cols. 5 and 6.—Same as item (8). Estimate Rs.5,04,116 ; expenditure to end of 1954-55 Rs.2,41,852 ; balance Rs.2,62,264 ; in progress. *See* sub-head H. II (I)

(56) Re-excavation of Bheduria Khal in P. S. Kotwali, Bakerganj	76,000	38,000	37,728	—38,272	—272

Col. 5.—Same as item (40). Estimate Rs.1,26,425 ; expenditure to end of 1954-55 Rs.1,34,604 ; excess Rs.8,179; in progress. *See* sub-head H. II(I).

(57) Resuscitation of dead and dying rivers in P.S. Sandwip, Chittagong	2,00,000	83,000	82,833	—1,17,167	—167

Col. 5.—Same as item (40). Estimate Rs.5,72,970 ; expenditure to end of 1954-55 Rs.97,048; balance Rs.4,75,922 ; in progress. *See* sub-head H. II (I).

(58) Re-excavation of Gobakhali Khal, Mymensingh	2,00,000	48,000	73,061	—1,26,939	+25,061

Col. 5.—Same as item (40). Col. 6.—Same as item (46)—Col. 6. Estimate Rs. 3,91,265 ; expenditure to end of 1954-55 Rs.84,029; balance Rs.3,07,236 ; in progress. *See* sub-head H. II (I).

(59) Short Circuiting the loop of Surma River from Gopal to Jugirgaon, Sylhet	2,46,000	1,70,000	1,67,267	—78,733	—2,733

Cols. 5 and 6.—Same as item (8). Estimate Rs.5,86,586 ; expenditure to end of 1954-55 Rs.1,81,711; balance Rs.4,04,875 ; in progress. *See* sub-head H. II(I).

(60) Re-excavation of a drainage channel through village Rouha, Mymensingh	1,09,000	..	..	—1,09,000	..

Col. 5.—*See* note below. Estimate Rs.2,08,837 ; expenditure to end of 1954-55 Rs.1,153, balance Rs.2,07,684 ; in progress. *See* sub-head H. II(I).

Note:—Explanation not furnished by the Controlling Officer.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above 1 lakh for which specific provision was made in the budget—*concld.*					
(61) Chinadi Beel drainage scheme, Dacca	2,000	30,000	43,547	+41,547	+13,547

Cols. 5 and 6.—Same as item (45). Estimate Rs.1,01,722; expenditure to end of 1954-55 Rs.71,142 ; balance Rs.30,580 ; in progress. *See* sub-head H.II(I).

(62) Improvement of drainage and flushing of the beel Slungi and other sister beels, Mymensingh.	30,000	21,871	21,491	—8,509	—380

Col. 5.—Same as item (40). Estimate Rs.1,08,000 ; expenditure to end of 1954-55 Rs.46,219; balance Rs.61,781 ; in progress. *See* sub-head H. II(I).

(63) Excavation of a drainage Channel from beel Khama and construction of a drainage-*cum*-regulator accross the D. B. Road in P.S. Pakundia, Mymensingh. ..	40,000	..	..	—40,000	..

Col.5.—*See* note below. Estimate Rs.63,859 ; expenditure to end of 1954-55 nil; balance Rs.63,859 ; in progress. *See* sub-head H. II(I).

(64) Short Circuiting the loops of river Khushiara from Digalbag to Inathganj, Sylhet	1,88,000	1,30,000	1,31,562	—56,438	+1,562

Col. 5.—Same as item (40). Estimate Rs.4,95,695 ; expenditure to end of 1954-55 Rs.2,66,592; balance Rs.2,29,103 ; in progress. *See* sub-head H.II (I).

(65) Lump provision	4,30,000	..	..	—4,30,000	..

Col. 5.—*See* note below.

Note—Explanation not furnished by the Controlling Officer.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provision was made in the budget.—*contd.*					
(66) Construction of a bridge-*cum*-regulator over the Banat Khali Khal, Kushtia ..	23,000	40,000	40,105	+17,105	+105

Col. 5.—Same as item (45). Estimate Rs.43,202 ; expenditure to end of 1954-55 Rs.64,307 ; excess Rs.21,105 ; in progress. *See* sub-head H.II(I).

(67) Re-excavation of a Channel from Dakoitgaria and Mahadighi beels into the river Atrai, Rajshahi.	19,000	5	5	—18,995	..

Col. 5.—*See* note below. Estimate Rs.49,317 ; expenditure to end of 1954-55 Rs.92 ; balance Rs.49,225 ; in progress. *See* sub-head H. II(I).

(68) Re-excavation of Parila Danra in P. S. Durgapur, Rajshahi ..	15,000	15,000	13,928	—1,072	—1,072

Cols. 5 and 6.—Same as item (40). Estimate Rs.55,104 ; expenditure to end of 1954-55 Rs.32,954; balance Rs.22,150 ; in progress. *See* sub-head H. II(I).

(69) Re-excavation of a drainage Channel from beel Chirali and Majgram in P. S. Chatmohar, Pabna	18,000	35,000	24,872	+6,872	—10,128

Col. 5.—Same as item (45). Col 6.—Lower rates of tender. Estimate Rs.58,314 ; expenditure to end of 1954-55 Rs.55,649 ; balance Rs.2,665 ; in progress. *See* sub-head H. II (I).

(70) Re-excavation of Ghatmajhi-Baherandi Khal in P. S. Madaripur, Faridpur ..	12,000	13,000	13,248	+1,248	+248

Col. 5.—Same as item (45). Estimate Rs.51,895 ; expenditure to end of 1954-55 Rs.35,471 ; balance Rs.16,424 ; in progress. *See* sub-head H. II(I).

Note:—Explanation not furnished by the Controlling Officer.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provision was made in the budget—*contd.*					
(71) Re-excavation of Gopinathpur-Uttarpara Khal in P. S. Gopalganj, Faridpur ..	18,000	12,900	6,910	—11,090	—5,99
Cols. 5 and 6.—Same as item (8). Estimate Rs.47,764 ; expenditure to end of 1954-55 Rs.26,91 balance Rs.20,854 ; in progress. *See* sub-head H. II(I).					
(72) Re-excavation of Arjun khal in Kushtia and Jessore ..	13,000	6,000	5,972	—7,028	—2
Col. 5.—Same as item (40). Estimate Rs.27,998 ; expenditure to end of 1954-55 Rs.11,515 balance Rs.16,483 ; in progress. *See* sub-head H. II(I).					
(73) Drainage channel from Barakola and Sree Ghowla beel to the Jamuna River, Dinajpur ..	10,000	10,000	9,033	—967	—96
Cols. 5 and 6.—Same as item (40). Estimate Rs.25,065 ; expenditure to end of 1954-55 Rs.24,850 ; balance Rs.215 ; in progress. *See* sub-head H. II(I).					
(74) Construction of a bridge-*cum*-regulator in connection with Binnagari and Banchaki beels, Rangpur	12,000	6,500	4,573	—7,427	—1,92
Cols. 5 and 6.—Same as item (40). Estimate Rs.32,059; expenditure to end of 1954-55 Rs.19,24 balance Rs.12,818 ; in progress. *See* sub-head H. II(I).					
(75) Mandarkuri and other beels drainage scheme in P. S. Saidakupa, Jessore ..	38,000	40,000	28,060	—9,940	—11,94
Cols. 5 and 6.—Same as item (8). Estimate Rs.87,860 ; expenditure to end of 1954-55 Rs.68,20 balance Rs.19,651 ; in progress. *See* sub-head H. II(I).					
(76) Gostra beel drainage scheme, Jessore	17,000	27,000	25,592	+8,592	—1,408
Col. 5.—Same as item (45). Col. 6.—Same as item (8). Estimate Rs.36,897 ; expenditure to end of 1954-55 Rs.35,934 ; balance Rs.963 ; in progress. *See* sub-head H. II(I).					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provision was made in the budget—*contd.*					
(77) Ichamati beel drainage scheme in P. S. Narail, Jessore. ..	10,000	23,000	20,851	+10,851	—2,149
Col. 5.—Same as item (45). Col. 6.—Same as item (6). Estimate Rs.46,976; expenditure to end of 1954-55. Rs.35,467; balance Rs.11,509; in progress. *See* sub-head H II (I).					
(78) Re-excavation of Baraghata Khal in P. S. Morrelganj, Khulna	5,000	11,000	3,084	—1,916	—7,916
Cols. 5 and 6.—Same as item (8). Estimate Rs.14,969 ; expenditure to end of 1954-55 Rs.5,301 ; balance Rs.9,668 ; in progress. *See* sub-head H. II(I).					
(79) Construction of a bridge-*cum* sluice at the outfall of Kachikata Khal, Dacca	9,000	29,000	24,139	+15,139	—4,861
Col. 5.—Same as item (45). Col.6.—Same as item (8). Estimate Rs.33,587 ; expenditure to end of 1954-55 Rs.31,820 ; balance Rs.1,767 ; in progress. *See* sub-head H. II(I).					
(80) Silt clearance of certain Khals in P. S. Anwara, Chittagong	24,000	32,000	32,016	+8,016	+16
Col. 5.—Same as item (45). Estimate Rs.63,926 ; expenditure to end of 1954-55 Rs.35,183; balance Rs.28,743 ; in progress. *See* sub-head H. II(I).					
(81) Re-excavation of a khal from Dublai beel to Kuchiamara Khal, Mymensingh ..	7,000	1,500	1,502	—5,498	+2
Col. 5.—Same as item (40). Estimate Rs. 22,213 ; expenditure to end of 1954-55 Rs.9,183 ; balance Rs.13,030 ; in progress. *See* sub-head H. II(I).					
(82) Excavation of canal from Atar Kati beel to Gharia beel and extending the same up to the Brahmaputra river in P. S. Shibpur, Dacca ..	6,000	14,020	294	—5,706	—13,726
Cols. 5 and 6.—Same as item (8). Estimate Rs. 16,174 ; expenditure to end of 1954-55 Rs.3,408 ; balance Rs.12,766 ; in progress. *See* sub-head H. II (I).					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important new Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation Embankment and Drainage Works—*contd.*					
II. Other major works for which specific provision was made in the budget—*concld.*					
(83) Re-excavation of a khal for drainage of Barsa beel, Mymensingh	36,000	14,085	20,665	—15,335	+6,580
Col.5—Same as item (40). Col. 6—Same as item (46)—Col. 6. Estimate Rs.66,534; expenditure to end of 1954-55 Rs.26,691; balance Rs.39,843; in progress. *See* sub-head H. II(I).					
(84) Re-excavation of Bouler Nadi, Mymensingh	17,000	4,062	6,092	—10,908	+2,030
Col. 5.—Same as item (40). Col.6.—Same as item (46)—Col.6. Estimate Rs.46,908; expenditure to end of 1954-55 Rs.29,130; balance Rs.17,778; in progress. *See* sub-head H. II (I).					
(85) Maizpur drainage scheme for drainage of Shealia beel, Sylhet	7,000	13,000	13,526	+6,526	+526
Col.5.—Same as item (45). Estimate Rs.22,329; expenditure to end of 1954-55 Rs.19,670; balance Rs.2,659; in progress. *See* sub-head H. II (I).					
(86) Re-excavation of a drainage channel for improvement of land near Paniunda, P.S. Nabiganj, Sylhet ..	44,000	..	..	—44,000	..
Col.5.—*See* note below. Estimate Rs.63,859; expenditure to end of 1954-55 *nil*; balance Rs.63,859; in progress. *See* sub-head H. II(I).					
(87) Drainage of water-logged area near Monikhola, Sylhet	7,000	900	329	—6,671	—571
Col.5.—Same as item (40). Col. 6.—*See* note below. Estimates Rs. 21,786; expenditure to end of 1954-55 Rs.1,447; balance Rs.20,339; in progress. *See* sub-head H. II (I).					
(88) Reclamation of waste land for Boro cultivation in Purbashajuri Haor, Sylhet ..	1,000	26,000	9,791	+8,791	—16,209
Col.5.—Same as item (45). Col. 6.—*See* note below. Estimate Rs. 39,848; expenditure to end of 1954-55 Rs.28,930; balance Rs.10.918; in progress. *See* sub-head H. II (I).					
(89) Re-excavation of a khal for improvement of land near Jalalabad beel in P.S. Nabiganj, Sylhet	13,000	24,000	23,116	+10,116	—884
Col.5.—Same as item (45). Estimate Rs. 43,535; expenditure to end of 1954-55 Rs.41,751; balance Rs.1,784; in progress. *See* sub-head H.II (I).					

Note :—Explanation not furnished by the Controlling Officer.

ANNEXURE A—*concld.*

Detailed Statement of Expenditure on Important new Works—concld.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
8.—Construction of Irrigation Navigation, Embankment and Drainage Works—*concld.*					
I.—Navigation, Embankment and Drainage Works—*concld.*					
II—Major works for which specific provision was not made in the budget.					
(90) Construction of an embankment from Hanger bhanga beel to Dattapara for protection of crops in Sujatpur, Sylhet ..	..	50,000	50,197	+50,197	+197
Col.5.—*See* note below. Estimate Rs.2,19,812; expenditure to end of 1954-55 Rs.1,40,179; balance Rs.79,633; in progeress. *See* sub-head H. II(I).					
(91) Reclamation of land near Bejoypur for Boro cultivation in P.S. Baniachong, Sylhet	..	13,000	13,525	+13,525	+525
Col. 5.—*See* note below. Estimate Rs. 68,587; expenditure to end of 1954-55 Rs.33,661; balance Rs.34,926; in progress. *See* sub-head H. II(I).					
(92) Dredging the bed of the Gumti River, Tippera	..	6,925	2,149	+2,149	—4,776
Col. 5.—*See* note below. Col. 6.—Same as item (8). Estimate Rs.12,43,295; expenditure to end of 1954-55 Rs.29,931; balance Rs.12,13,364; in progress. *See* sub-head H.II (I).					
(93) Re-excavation of Dubla Chari Khal in P.S. Hathazari, Chittagong ..	..	4,085	4,086	+4,086	+1
Col.5.—*See* note below. Estimate Rs.70,523; expenditure to end of 1954-55 Rs.25,173; balance Rs.45,350; in progress. *See* sub-head H. II (I).					
(94) Constructing bridge-*cum*-regulator in connection with Dalbari beel drainage channel, Dinajpur. ..	..	17,000	17,568	+17,568	+568
Col.5.—See note below. Estimate Rs.19,068; expenditure to end of 1954-55 Rs.24,453; excess Rs. 5,385; in progress. *See* sub-head H. II (I).					
(95) Collectively	..	93,052	5,67,395	+5,67,395	+4,74,343
See sub-heads H. II (I) and H. III (I).					
Total 68.—Construction of Irrigation etc.	.. 1,70,51,000	1,23,85,125	1,11,82,869	—58,68,131	—12,02,256
Total Irrigation, etc.	.. 1,82,29,500	1,31,27,398	1,17,23,847	—65,05,653	—14,03,551

Note:—Explanation not furnished by the Controlling Officer.

ANNEXURE B.

[*See sub-heads B.* (*b*) (*5*), *D. 7, G. I* (*5*), *G. II* (*5*) *and G. III* (*5*)]

The minor head "Suspense" accommodates *interim* transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1954-55 under this minor head were under three detailed heads (*i*) Purchases, (*ii*) Stock and (*iii*) Miscellaneous P. W. Advances. The transactions under each of these detailed heads are explained below:—

(*i*) *Purchases*.—When materials are received from suppliers, from another Division or Department for specific Work or for Stock, their value is credited to the head "Purchases" so that, *per contra*, the cost may be included at once in the accounts of the Work or Stock. When payment is made, the head "Purchases" is debited. The head "Purchases", therefore, shows a negative (credit) balance which represents the value of stores received but not paid for.

(*ii*) *Stock*.—This head is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance of the accounts represents the book value of materials in stock *plus* the unadjusted charges, etc. connected with manufacture.

(*iii*) *Miscellaneous P.W. Advances*.—These are of four kinds:—

(a) Sales on credit.

(b) Expenditure incurred on deposit works in excess of deposits received.

(c) Losses, retrenchments, errors, etc.

(d) Other items.

Broadly speaking, debits are made to this head for any sums which have eventually to be recovered. The balance under this head represents recoverable amounts.

(2) The transactions under each unit of "Suspense" during 1954-55 are exhibited below:—

Detailed Units.	Opening balance.	Debits.	Credits.	Closing balance.
1	2	3	4	5
XVII.—Irrigation, etc.—	Rs.	Rs.	Rs.	Rs.
Deduct—Working Expenses—				
Suspense—				
(*i*) Purchases	..	29,06,541	7,11,271	21,95,270
(*ii*) Stock	—56,723	2,77,357	1,65,539	55,095
(*iii*) Miscellaneous P.W. Advances	15,189	2,42,310	11,874	2,45,625
Total ..	—41,534	34,26,208	8,88,684	24,95,990
18—Other Revenue Expenditure etc.—				
Suspense—				
(*i*) Purchases	—30,60,469	5,80,851	5,87,893	—30,67,511
(*ii*) Stock	6,97,036	31,459	12,567	7,15,928
(*iii*) Miscellaneous P.W. Advances	3,81,162	1,28,426	90,597	4,18,991
Total ..	—19,82,271	7,40,736	6,91,057	—19,32,592

Detailed Units. 1	Opening balance. 3	Debits. 3	Credits. 4	Closing balance. 5
	Rs.	Rs.	Rs.	Rs.
68—Construction of Irrigation, Navigation, etc.—				
Suspense—				
(*i*) Purchases	—24,649	17,90,366	28,76,904	—11,11,187
(*ii*) Stock	—23,21,181	47,01,262	49,26,338	—25,46,257
(*iii*) Miscellaneous P.W. Advances..	91,85,197	1,24,50,738	77,74,262	1,38,61,673
Total ..	68,39,367	1,89,42,366	1,55,77,504	1,02,04,229

Note 1 :—The *minus* opening balance under "XVII.—Irrigation, etc.—Suspense—(ii) Stock" s due to the balance of Stock of Rs. 85,702 relating to the Dredger Division having been wrongly adjusted under "18.—Irrigation" in the accounts for 1953-54.

Note 2 :—The *minus* opening and closing balances against Stock under "68.—Construction etc.—Suspense" are due to misclassification or non-adjustment of the profit and are being set right in the subseqest years of accounts.

ANNEXURE C.

Stores Account of the Communication, Buildings and Irrigation (Irrigation) Department for the year 1954-55.

The following table exhibits the stores transactions of the various Public Works Divisions (Irrigation) during the year 1954-55. These figures do not include transactions or balances relating to Tools and Plant, Road metal and Materials charged direct to works :—

	Name of Division. 1	Opening balance. 2	Receipts. 3	Issues. 4	Closing balance. 5	Sanctioned limit of Reserve Stock. 6
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Karnafuli Stores	—24,44,502	41,13,742	46,81,097	—30,11,857	..
2	Karnafuli Construction ..	1,23,321	..	..	1,23,321	..
3	Rajshahi	13,860	31,430	12,000	33,290	..
4	Faridpur	3,432	..	..	3,432	..
5	Dredger	28,979	2,77,357	1,65,539	1,40,797	..
6	Dacca	6,02,498	..	..	6,02,498	..
7	Bogra	1,158	29	567	620	..
8	Mymensingh	—9,614	..	..	—9,614	..
9	Ganges-Kobadak Construction	..	5,87,520	2,45,241	3,42,279	..

1. The Officers in immediate charge of the stores certified that the closing balances as shown above represent the value of stock materials, detailed quantity account of which were maintained in accordance with the prescribed procedure.

2. The stocks in hand in all the Divisions were certified as having been counted during the year by the Departmental officers.

3. The limit of Reserve Stock has not yet been sanctioned. Materials are procured on the basis of allotments under Suspense.

Dacca.
The 5th December, 1958.

B. M. ABBAS,
Chief Engineer, Irrigation.

AUDIT COMMENTS.

The Registers of Stocks were test-audited during local inspections and the discrepancies and minor defects noticed were pointed out to the authorities concerned through test-audit notes.

2. No limits for Reserve Stock were fixed by the Government. It is, therefore, not possible to verify whether the purchases were made in conformity with the Departmental requirements.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations".			
A.—Interest on Ordinary Debt—			
Rupee Debt—			
A. 1.—Permanent Loans—			
A. 1(2).—Interest, etc. on Permanent Loans–			
Charged	*11,70,000*	*11,31,705*	*–38,295*

Col. 4.—Due to smaller drawal of interest by the parties concerned. *See* also paragraph 8 of the Review.

A. 2.—Floating Loans—			
A. 2(1).—Discount on Treasury Bills—			
Charged	*13,000*	..	*–13,000*

Col. 4.—Due to treasury bills having not been floated during the year. The saving could not be surrendered for want of timely and accurate intimation from the Bank.

A. 2(2).—Interest on other Floating Loans—			
A. 2(2) (1).—Interest on temporary loans from Bank—			
Charged—			
O. *11,50,000*			
R. .. .. *–8,01,669*	*3,48,331*	*3,31,131*	*–17,200*

Col. 4.—Smaller payment of interest due to drawal of lesser Ways and Means Advances than anticipated. The saving could not be surrendered for want of timely and accurate intimation from the Bank.

A. 2(2) (2).—Interest on Cash Credit Advances from the Banks—			
A. 2(2) (2) (1).—Interest on Cash Credit Advances from National Bank of Pakistan—			
Charged—			
O. *14,25,000*			
R. *2,64,000*	*16,89,000*	*18,81,707*	*+1,92,707*

Col. 4.—Larger payment of interest due to drawal of larger Cash Credit Advances than anticipated. The excess could not be regularised due to non-receipt of timely and accurate intimation from the Bank.

A. 2 (2) (2) (2).—Interest on Cash Credit Advances from Central Bank of India—			
Charged—			
R. *95,000*	*95,000*	*95,046*	*+ 46*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations"—*contd.*			
A.—Interest on Ordinary Debt—*concld.*			
Rupee Debt—*concld.*			
A. 2 (2) (2) (3).—Interest on Cash Credit Advances from the Imperial Bank of India—			
Charged—			
O. .. .. *17,50,000* *R.* .. .. *—95,000*	*16,55,000*	*8,95,421*	*—7,59,579*

Col. 4.—Due to the closure of the Cash Credit Account earlier than anticipated. The saving could not be surrendered for want of timely and accurate intimation from the Bank as well as from the Administrative Department.

A.3.—Interest on Loans taken from the Central Government—			
Charged—			
O. .. .. *95,00,000* *S.* .. .. *19,24,000* *R.* *2,79,000*	*1,17,03,000*	*1,21,45,849*	*+4,42,849*

Col. 4.—Mainly due to drawal of an additional Development Loan of Rs. 2,78 crores. The excess could not be calculated and regularised within the year in the absence of rate of interest charged on the loan.

A. 4.—Other Items—			
A. 4(1).—Expenditure connected with the issue of new Loans—			
Charged—			
R. *3,500*	*3,500*	*6,677*	*+3,177*

Col. 4.—Due to payment of commission charges. The excess could not be regularised due to non-receipt of timely and accurate intimation from the Bank.

B.—Interest on Unfunded Debt—			
State Provident Funds—			
B. 1.—Interest on General Provident Fund—			
Charged	*8,71,000*	*8,00,000*	*—71,000*

Col. 4.—Due to non-receipt, on transfer from the Accountant General, Assam, of the pre-partition balances at the credit of the General Provident Fund Accounts of the Optees from Assam till the close of the year.

B. 4.—Interest on Contributory Provident Fund—			
Charged	*33,000*	*31,000*	*—2,000*

Col. 4.—Due to transfer of certain Contributory Provident Fund Accounts to the General Provident Fund on account of the subscribers having been granted pensionary benefits. *See* also paragraph 8 of the Review.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations"—*concld.*			
C.—Interest on other Obligations—			
C. 1.—Miscellaneous—			
Charged	*1,000*	..	*–1,000*
Col. 4.—Absence of demand. *See* also paragraph 8 of the Review.			
Voted	1,000	499	–501
Col. 4.—Due to smaller refund of interest than anticipated. *See* also paragraph 8 of the Review.			
D.—Transfers to other Accounts—			
D. 1.—*Deduct*—Amount transferred to Commercial Departments, etc. in respect of interest on Capital—			
Charged—			
O. .. .. *—31,75,000* } *R.* .. .. *2,55,169* }	*—29,19,831*	*—28,72,174*	*+47,657*
Col. 4.—Due to liquidation of the Cash Credit Account with the Imperial Bank of India earlier than anticipated.			
D. 2.—*Deduct*—Amount transferred to Irrigation Department—			
Charged		*—18,91,962*	*—18,91,962*
Col. 4.—Interest charges on Irrigation Capital expenditure incurred after 1st April, 1937 for which no provision was made due to omission.			
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. Gross *2,55,169*	*2,55,169*	..	*—2,55,169*
R. Deduction .. .. *—2,55,169*	*—2,55,169*	..	*+2,55,169*
Total Grant No. 11.—Interest on Ordinary Debt—			
Charged—			
Gross	*1,78,37,000*	*1,73,18,536*	*—5,18,464*
Deductions	*—31,75,000*	*—47,64,136*	*—15,89,136*
Net	*1,46,62,000*	*1,25,54,400*	*—21,07,600*
Voted	1,000	499	—501

REVIEW.

The original appropriation of Rs. 1,27,38,000 was augmented by a supplementary appropriation of Rs. 19,24,000 sanctioned on the 14th March, 1955 for payment of arrear interest charges on loans from the Central Government under sub-head A.3 .

2. In the charged section the saving of Rs.5,18,464 works out to 2·9 per cent. of the gross appropriation as compared with 2·2 per cent. in the preceding year. Excess recoveries to the extent of Rs.15,89,136 increased the percentage of net saving to 14·4 per cent. as compared with 10·7 per cent. in the previous year.

3. In the voted section the saving of Rs.501 works out to 50·1 per cent. of the grant as compared with 100·0 per cent. in the previous year.

4. *Sub-heads A. 2 (1) and C. 1 (Charged)* are instances of unnecessary provision of funds.

5. *Sub-heads A. 2 (2) (2) (1), A. 3, A. 4 (1) and D. 1* are cases of omission to obtain additional funds to cover the excesses.

6. *Sub-heads A. 1 (2), A. 2 (1), A. 2 (2) (1), A. 2 (2) (2) (3), B. 1, B. 4 and C. 1 (Charged and Voted)* are instances of omission to surrender savings.

7. *Sub-head D. 2—Deduct* presents an instance of omission to provide for recoveries.

8. Reasons for non-regularisation of the excesses and savings under the sub-heads *A. 1 (2), B. 4., C. 1 (Charged and Voted)* were not made available to audit and could not, therefore, be incorporated in the Appropriation Accounts.

(*All Charged*).

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "23.—Appropriation for Reduction or Avoidance of Debt".				
E.—Sinking Funds—				
Charged—				
O.	*10,00,000*	*14,68,000*	*14,68,000*	..
S.	*4,68,000*			
F.—Other Appropriations—				
Charged—				
S.	*1,59,39,000*	*1,59,39,000*	*1,59,39,000*	..
Total Appropriation No.12.—Appropriation for Reduction or Avoidance of Debt		*1,74,07,000*	*1,74,07,000*	..

REVIEW.

This is the first time since Independence that the Government created Sinking Funds for the redemption, out of current revenues, of the 3½ per cent. East Bengal Loan, 1960 and the Central Loans.

2. The original appropriation of Rs.10,00,000 was augmented by a supplementary appropriation of Rs.1,64,07,000 sanctioned on the 14th March, 1955 for the creation of funds for the repayment of the 3½ per cent. East Bengal Loan, 1960 and the Central Loans.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration".				
A—Heads of Provinces (including Governor and Ministers)—				
A. 1.—Salary of Governor—				
Charged		*72,000*	*76,139*	*+4,139*

Col. 4.—Due to payment of leave salary of Governor. The excess was not regularised due to omission.

A. 2.—Sumptuary Allowance of Governor—				
Charged		*12,250*	*15,551*	*+3,301*

Col. 4.—Due to grant of additional Sumptuary Allowance to the Governor. The excess was not regularised due to omission.

A. 3.—Staff and household of Governor—				
Charged		*87,700*	*1,23,133*	*+35,433*

Col. 4.—Mainly due to purchase of furniture and furnishings for the Government House (Rs. 19,021), payment of arrears of pay and allowance to the Office Superintendent due to refixation of pay (Rs. 9,623), appointment and retirement expenses of Governor (Rs. 6,289), increased medical expenses incurred by Governor (Rs. 671); partly set off by saving under pay of officers (Rs.350). The excess was not regularised due to omission.

A. 4.—Secretarial Staff of Governor—				
Charged—				
O.	*63,500*	*81,373*	*81,373*	..
R.	*17,873*			
A. 5.—Expenditure from Contract Allowance—				
Charged		*55,000*	*76,225*	*+21,225*

Col. 4.—Due to payment of arrear Municipal Tax (Rs. 19,674) and supply of liveries (Rs.1,551). The excess was not regularised due to omission.

A. 6.—Tour Expenses—				
Charged		*9,200*	*16,938*	*+7,738*

Col. 4.—Due to increased expenditure on repairs and maintenance of Governor's Saloons .The excess was not regularised due to omission.

A. 7.—State Conveyances and Motor Cars—				
Charged		*24,800*	*18,988*	*—5,812*

Col. 4.—Abandonment of some repair work of Government House Cars due to decision to replace them by new ones late in the year.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—*contd.*			
A.—Heads of Provinces (including Governor and Ministers)—*concld.*			
A. 8.—Ministers—			
A. 8 (1).—Pay of Officers—			
Charged—			
O. .. .. .. 2,20,000 *R.* .. .. —2,03,300	*16,700*	*22,585*	+*5,885*
Col. 4.—*See* paragraph 8 of the Review.			
Voted—			
O. .. .. .. 1,50,000 R. .. .. .. —1,43,500	6,500	7,608	+1,108
Col. 4.—*See* paragraph 8 of the Review.			
A. 8 (2).—Pay of Establishment—			
O. .. .. .. 1,00,000 R. .. .. .. —52,600	47,400	47,415	+15
A. 8 (3).—Allowances, honoraria, etc.—			
Charged—			
O. .. .. .. *90,000* *R.* .. .. .. *—75,600*	*14,400*	*14,141*	*—259*
Voted—			
O. .. .. .. 77,000 R. .. .. .. —48,400	28,600	28,419	—181
A. 8 (4).—Contingencies—			
O. .. .. .. 54,000 R. .. .. .. —31,244	22,756	15,556	—7,200
Col. 4.—*See* paragraph 8 of the Review.			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration"—*contd.*				
B.—Legislative Bodies—				
B. 1.—Provincial Legislative Assembly—				
B.1 (1).—Pay of Officers—				
O.	7,25,000	1,62,700	1,51,694	—11,006
R.	—5,62,300			
Col. 4.—Due to non-drawal of pay by some members of the Assembly till the close of the year.				
B. 1(2).—Pay of Establishment—				
O.	82,000	83,900	83,984	+84
R.	1,900			
B. 1 (3).—Allowances, honoraria, etc.—				
O.	2,90,000	40,600	39,999	—601
R.	—2,49,400			
B. 1.(4).—Contingencies—				
O.	49,200	56,100	55,165	—935
R.	6,900			
B. 3.—Election for Legislature—				
Charged		*10,000*	*5,594*	*—4,406*
Col. 4.—Due to non-drawal, within the year, of certain Travelling Allowance bills of the embodied Ansars in connection with the General Elections by the Inspector General of Police, who was also declared as a Drawing and Disbursing Officer for the purpose. The saving could not be correctly estimated in time and surrendered.				
Voted—				
O.	9,90,000	15,26,000	10,71,580	—4,54,420
S.	73,000			
R.	4,63,000			

Col. 4.—*See* sub-head B.3—*Charged.*

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure	Excess + Saving –
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration"—*contd.*				
C.—Secretariat and Headquarters Establishments—				
C. 1.—Civil Secretariat.—				
C.1 (1).—Pay of Officers—				
O.	10,33,500	10,30,778	10,10,728	–20,050
R.	—2,722			
Col. 4.—*See* paragraph 8 of the Review.				
C.1(2).—Pay of Establishment—				
O.	21,97,900	22,90,317	22,91,116	+799
R.	92,417			
C.1 (3).—Allowances, honoraria, etc.—				
O.	8,67,000	9,27,460	9,23,813	–3,647
R.	60,460			
C. 1(4).—Contract Contingencies— ..		300	100	–200
Col. 4.—Due to economy measures. The saving was not surrendered due to omission.				
C. 1 (5).—Other Contingencies—				
O.	3,40,050	7,24,701	4,43,386	–2,81,315
S.	3,38,000			
R.	46,651			
Col. 4.—*See* paragraph 8 of the Review.				
C. 2. —Public Service Commission—				
Charged—				
O.	*1,63,000*	*1,54,410*	*1,54,410*	..
R.	*—8,590*			
C. 3.—Board of Revenue—				
O.	3,64,900	3,37,905	3,35,000	–2,905
R.	—26,995			
C. 4.—Local Fund Audit Establishment ..		1,98,000	2,06,848	+8,848

Col. 4.—Due to entertainment of additional staff (Rs. 6,600) and cost of maintaining accounts of the Charitable Endowment Funds (Rs. 2,248). The excess could not be regularised due to omission.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
ɪajor Head "25.—General Administration"—*contd.*			
).—Commissioners—			
D.1.—Pay of Officers	1,08,000	1,08,213	+213
D.2.—Pay of Establishment—			
O. .. .. .. 1,42,000 R. 600	1,42,600	1,46,464	+3,864
Col. 4.—Mainly due to drawal of increments in the prescribed scales of pay. The excess ould not be regularised as the demand for additional grant was not sanctioned by Government.			
D. 3.—Allowances, honoraria, etc.—			
O. .. .. .. 64,100 R. 500	64,600	69,836	+5,236
Col. 4.—Mainly due to payment of Diet charges and Travelling Allowance to witnesses in connection with the Chandraghona Riot case. *See* also sub-head D.2.			
D. 4.—Contract Contingencies	15,000	20,319	+5,319
Col. 4.—Due to purchase of more service postage stamps on account of the Chandraghona Riot case. *See* also sub-head D. 2.			
D.5.—Other Contingencies..	6,400	8,335	+1,935
Col. 4.—Due to payment of rent, rates and taxes (Rs.1,850) and purchase of books (Rs.300); partly set off by savings as a measure of economy (Rs. 215). *See* also sub-head D.2.			
E.—District Administration.—			
E. 1.—General Establishment—			
E. 1 (1).—Pay of Officers—			
Charged	*52,000*	*62,942*	*+10,942*
Col. 4.—Due to appointment of Officers drawing higher pay. The excess was not regularised due to non-acceptance by the Finance (Budget) Department of a proposal for reappropriation due to technical irregularities.			
Voted	24,48,000	24,49,534	+1,534
E.1(2).—Pay of Establishment—			
Charged			
O. .. .. .. 41,000 *R. .. .. .. —4,000*	*37,000*	*37,933*	*+933*
Col. 4.—*See* paragraph 8 of the Review.			
Voted—			
O. .. .. .. 29,10,000 R. 63,582	29,73,582	30,23,735	+50,153
Col. 4.—*See* paragraph 8 of the Review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving−
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—*contd.*			
E.—District Administration—*contd.*			
E. I.—General Establishment—*concld.*			
E. 1(3).—Allowances, honoraria, etc.—			
Charged.—			
O. *48,000*			
R. *19,106*	*67,106*	*49,123*	*−17,983*
Col. 4.—*See* paragraph 8 of the Review.			
Voted —			
O. 19,78,700			
R. 1,87,631	21,66,331	24,98,871	+3,32,540
Col. 4.—*See* paragraph 8 of the Review.			
E. 1(4).—Contract Contingencies—			
Charged	*11,000*	*14,067*	*+3,067*
Col. 4.—*See* paragraph 8 of the Review.			
Voted—			
O. 7,70,000			
S. 1,35,000			
R. 77,779	9,82,779	9,86,368	+3,589
E. 1 (5).—Other contingencies—			
Charged—			
O. *12,100*			
R. 150	*12,250*	*23,853*	*+11,603*
Col. 4.—Mainly due to adjustment of more telephone bills late in the year.			
Voted—			
O. 12,05,200			
R. 1,71,797	13,76,997	13,88,598	+11,601
E. 1(6).—Grants-in-aid, Contribution, etc.—			
Contribution to Chowkidary Reward Fund ..	..	974	+974
Col. 4.—*See* paragraph 8 of the Review.			
E1 (7).—*Add*—Establishment charges payable to other Governments, Departments, etc.—			
R. 3,384	3,384	3,384	..
E.1(8).—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—	—87,000	—14,726	+72,274

Col. 4.—Mainly non-recoveries due to non-utilisation of the services of the General staff in work connected with Attached Estates due to acquisition of the Attached Estates under the State Acquisition Act. The excess could not be regularised due to non-receipt of the requisite information in time from the Local Officers. *See* also paragraph 8 of the Review.

Major Head and Sub-head.		Final Grant or Appropria-tion.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration"—*contd.*				
E.—District Administration—*concld.*				
E. 2.—Sub-divisional Establishment—				
E. 2 (2).—Pay of Establishment—				
Charged—				
O.	*10,000*	*12,300*	*12,151*	*—149*
R.	*2,300*			
Voted—				
O.	13,90,000	14,07,000	13,96,488	—10,512
R.	17,000			
E.2(3).—Allowances, honoraria, etc.—				
Charged—				
O.	*6,000*	*8,150*	*7,936*	*—214*
R.	*2,150*			
Col. 4.—*See* paragraph 8 of the Review.				
Voted—				
O.	7,94,000	7,93,000	7,73,774	—19,226
R.	—1,000			
Col. 4.—Due to non-entertainment of some temporary staff as a measure of economy. The saving could not be regularised for want of reports from Local Officers in time.				
E. 2.(4).—Other contingencies—				
O.	25,000	10,000	7,000	—3,000
R.	—15,000			
Col. 4.—Due to observance of strict economy. The saving could not be surrendered for want of reports from Local Officers in time.				
E. 3.—Other Establishment—				
Charged—				
O.	*1,000*	*2,500*	*2,500*	..
R.	*1,500*			
Voted—				
O.	92,200	1,17,300	1,16,510	—790
R.	25,100			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving −.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration"—*contd.*				
G.—Miscellaneous—				
G. 1.—Discretionary Grants by Heads of Provinces—				
Charged—				
O.	*600*	*450*	*450*	..
R.	*—150*			
Voted—				
O.	1,32,000	1,00,894	82,110	—18,784
R.	—31,106			
Col. 4.—*See* paragraph 8 of the Review.				
G. 3.—Miscellaneous		..	661	+661
Col. 4.—Due to adjustments, after the close of the year, of expenditure incurred in the United Kingdom.				
G. 4.—Allowances to C. S. P. Probationers on training—				
O.	58,000	..	..	..
R.	—58,000			
G. 6.—Training Centre for Provincial Officers—				
O.	31,000	27,500	27,401	—99
R.	—3,500			
G. 7.—Directorate of Transportation—				
Charged		..	*11,206*	*+11,206*
Col. 4.—Due to maintenance of a Jeep Car establishment in the Chittagong Hill Tracts, provision for which was made in the voted side due to misapprehension.				
Voted		18,96,000	16,70,194	—2,25,806
Col. 4.—Mainly suspension of the sale of Diesel Oil due to shortage of staff and wastage of oil in transit and in handling. The saving could not be regularised as the proposal for a *minus* reappropriation was not accepted by Government.				
G. 7.—*Deduct*—Charges recoverable from other Governments, Departments, etc.		—9,84,000	—5,80,166	+4,03,834
Col. 4.—Suspension of the (i) sale of Diesel oil due to the shortage of staff and wastage of oil in transit and handling (Rs.2,50,000), (ii) cash sale of Petrol and Lubricant (Rs.1,06,406) and non-adjustment of petrol bills for want of parties' acceptance within the financial year (Rs.47,430). *See* also sub-head G. 7.—Voted.				
G. 8.—Rehabilitation Programme—				
Charged		*1,000*	*1,249*	*+249*
Col. 4.—Due to retention of staff for extensive relief operations on account of flood emergency and Rehabilitation Schemes towards the end of the year.				
Voted		1,59,000	1,82,726	+23,726
Col. 4.—*See* sub-head G. 8.—*Charged.*				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration"—*concld.*				
H.—Charges in England—				
High Commissioner for Pakistan—				
H. 1.—Salaries and Expenses of the High Commissioner's Department		1,01,200	84,499	—16,701

Col. 4.—Due to fluctuating and uncertain nature of expenditure. The saving could not be surrendered for want of particulars from High Commissioner's Office in time.

H. 2.—Other Items—				
O.	31,785	25,995	51,358	+25,363
R.	—5,790			

Col. 4.—Due to fluctuating and uncertain nature of expenditure. The excess could not be regularised for want of particulars from High Commissioner's Office in time.

For rounding—				
Charged		*—150*	..	*+150*
Voted		—435	..	+435
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*2,48,561*	*2,48,561*	..	*—2,48,561*
Voted—				
R.	12,856	12,856	..	—12,856
Total Grant No. 13.—General Administration—				
General Administration—				
Charged		*9,90,000*	*8,28,487*	*—1,61,513*
Voted—				
Gross		2,24,22,000	2,18,09,763	—6,12,237
Deductions		—10,71,000	—5,94,892	+4,76,108
Net		2,13,51,000	2,12,14,871	—1,36,129

Review.

The original grant of Rs.2,08,05,000 was augmented by a supplementary grant of Rs.5,46,000 sanctioned on the 14th March, 1955 to meet increased expenditure under sub-heads B.3(voted), C.1(5) and E. 1(4) (Voted).

2. In the charged section the saving of Rs.1,61,513 works out to 16·3 per cent. of the appropriation as against the excess of 3·4 per cent. in the previous year. A sum of Rs.2,48,561 was surrendered converting the saving into an excess of 11·7 per cent. of the modified appropriation as compared with 9·4 per cent. in the preceding year.

3. In the voted section the gross saving of Rs.6,12,237 works out to 2·7 per cent. of the gross grant as compared with 0·5 per cent. in the previous year. Smaller recoveries to the extent of Rs.4,76,108 reduced the saving to 0·6 per cent. of the net grant as compared with 0·2 per cent. in the previous year. A sum of Rs.12,856 was, however, surrendered but this maintained the percentage of saving at 0·6 per cent. of the modified grant as against the excess of 11·9 per cent. in the previous year.

4. *Sub-head H.2* presents a case of injudicious reappropriation.

5. In view of the ultimate savings the reappropriations under the *sub-heads B.3(Voted), C. 1(5), E.1(3) (Charged) and E 2(2) (Voted)* proved partly or wholly unnecessary.

6. *Sub-heads A.8(4), B.1(1), B.3(Charged and Voted), C.1(1), C.1(5), E.1(3) (Charged), E.2(3) (Voted), E.2(4), G.1(Voted), G.7(Voted) and H.1* present instances of omission to surrrender savings and *sub-heads A.1(Charged), A.2(Charged), A.3(Charged), A.5(Charged), A.6(Charged), A.8(1) (Charged and Voted), C.4, E.1(2) (Charged and Voted), E.1(3) (Voted), E.1(4) (Charged), E.1(5) (Charged and Voted), E.1(8), G.7(Charged), G.8(Charged and Voted) and H.2* furnish instances of omission to obtain additional funds to cover the anticipated excesses.

7. *Sub-heads E.1(6), G. 3 and G.7 (Charged)* furnish instances of absence of budget provision.

8. The figures under heads E. 1(8) (portion relating to Education Department) have not been accepted and the explanations for the variations under *sub-heads A. 8(1) (Charged and Voted), A. 8(4), C. 1(1), C. 1(5), E. 1(2) (Charged and Voted), E 1(3) (Charged and Voted), E. 1 (4) (Charged), E. 1(6), E.2(3) (Charged) and G. 1(Voted)* not furnished along with reasons for their non-regularisation within the year.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration."				
Other Establishment—				
Debt Conciliation Boards—				
B.—Pay of Establishment—				
O.	12,000	9,496	9,048	—448
R.	—2,504			
C.—Allowances, honoraria, etc.		5,000	4,896	—104
D.—Contingencies—				
O.	1,000	750	680	—70
R.	—250			
Surrenders or withdrawals within grant or appropriation—				
R.	2,754	2,754	..	—2,754
Total Grant No. 14.—General Administration—Debt Conciliation.		18,000	14,624	—3,376

REVIEW.

The saving of Rs.3,376 works out to 18·8 per cent. of the grant as compared with 46·8 per cent. in the preceding year. A sum of Rs. 2,754 was, however, surrendered reducing the saving to 4·1 per cent. of the modified grant as compared with 10 per cent. in the preceding year.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving-.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"				
A.—High Court—				
Charged—				
A. 1.—Pay of Officers—				
O.	*5,57,600*	*5,51,600*	*5,29,538*	*−22,062*
R.	*—6,000*			
Col. 4.—*See* paragraph 6 of the Review.				
A. 2.—Pay of Establishment		*2,99,709*	*3,07,729*	*+8,020*
Col. 4.—*See* paragraph 6 of the Review.				
A. 3.—Allowances, honoraria, etc.—				
O.	*1,31,750*	*1,31,758*	*1,28,178*	*−3,580*
R.	*8*			
A. 4.—Contingencies—				
O.	*89,200*	*95,192*	*1,02,072*	*+6,880*
R.	*5,992*			
Col. 4.—*See* paragraph 6 of the Review.				
C.—Official Receiver		24,200	21,871	−2,329
Col. 4.—Mainly due to no tour undertaken by Official Receiver and his staff (Rs.1,390) and absence of expenditure on Contract Contingencies (Rs.500) and Law Charges (Rs.231). *See* also paragraph 8 of the Review.				
D.—Law Officers—				
D.1.—Pay of Officers—				
Charged		*24,000*	*21,433*	*−2,567*
Col. 4.—*See* paragraph 7 of the Review.				
Voted—				
O.	87,000	88,083	80,950	−7,133
R.	1,083			
Col. 4.—*See* paragraph 7 of the Review.				
D. 2.—Pay of Establishment—				
O.	24,600	25,360	29,026	+3,666
R.	760			
Col. 4.—*See* paragraph 7 of the Review.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"—*contd*.			
D.—Law Officers—*concld*.			
D. 3.—Allowances, honoraria, etc.—			
O. .. .. 1,64,000 R. .. .. .. —1,843	1,62,157	2,22,973	+60,816
Col. 4.—*See* paragraph 7 of the Review.			
D. 4.—Contingencies	65,300	80,377	+15,077
Col. 4.—*See* paragraph 7 of the Review.			
D. 5.—*Deduct*—Establishment Charges recoverable from other Governments, Departments, etc.	—12,200	—13,303	—1,103
Col. 4.—*See* paragraph 7 of the Review.			
E.—Administrator General and Official Trustee ..	10,300	10,365	+65
F.—Civi land Sessions Courts—			
F. 1.—Pay of Officers—			
O. .. .. .. 12,10,000 R. 62,777	12,72,777	12,90,682	+17,905
Col. 4.—Due to drawal of arrears of pay by some Judicial Officers on account of refixation of pay at higher rates. *See* also paragraph 8 of the Review.			
F. 2.—Pay of Establishment—			
O. .. .. .. 25,40,127 R. .. .. .. —20,393	25,19,734	24,59,349	—60,385
Col. 4.—Due to over estimation of requirements. *See* also paragraph 8 of the Review.			
F. 3.—Allowances, honoraria, etc.—			
O. .. .. .. 18,10,500 R. .. .. .. — 48,106	17,62,394	16,93,458	— 68,936
Col. 4.—*See* sub-head F. 2—Col. 4.			
F. 4.—Contract Contingencies—			
O. .. .. .. 3,50,000 R. .. .. .. —5,148	3,44,852	3,11,955	—32,897
Col. 4.—Due to curtailment of expenditure on account of financial stringency. *See* also paragraph 8 of the Review.			
F. 5.—Other Contingencies—			
O. .. .. .. 5,04,000 R. 10,870	5,14,870	5,72,301	+57,431
Col. 4.—Due to increase in the number of sessions cases with consequent increases in expenditure on Jurors, Assessors and Witnesses. *See* also paragraph 8 of the Review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"—*concld.*			
I.—Pleadership and Mukhtearship Examination charges	4,700	5,347	+64

Col. 4.—Mainly due to increase in the number of examinees. *See* also paragraph 8 of th Review.

J.—Charges in England—			
Charged	*9,000*	*4,482*	−4,51

Col. 4.—Due to lesser number of Judicial Officers visiting the United Kingdom durin the year. *See* also paragraph 8 of the Review.

Voted	1,500	..	−1,50

Col. 4.—Due to no Judicial Officer visiting the United Kingdom.

For rounding—			
Charged	*—259*	..	+25
Voted	—27	..	+27
Total Grant No. 15.—Administration of Justice—			
Charged	*11,11,000*	*10,93,432*	−17,56
Voted—			
Gross	67,96,200	67,78,654	−17,54
Deductions..	—12,200	—13,303	−1,10
Net	67,84,000	67,65,351	−18,64

REVIEW.

In the charged section the saving of Rs.17,568 works out to 1·6 per cent. o the appropriation as compared with 4·7 per cent. in the previous year.

2. In the voted section the saving of Rs. 17,546 works out to 0·3 pe cent. of the gross grant as compared with 1·2 per cent. in the previous yea The excess recovery of Rs.1,103 maintained the net saving at 0·3 per cent. o the net grant as compared with 1·3 per cent. in the preceding year.

3. Sub-heads A.1 (*Charged*), *C, D.I* (*Charged and Voted*), *F. 2, F. 3, F.4* an *J* (*Charged and Voted*) present instances of omission to surrender the anticip ated savings.

4. Sub-heads A. 2 (*Charged*), *A. 4* (*Charged*), *D. 2, D. 3, D. 4, F. 1, F.* *and I* furnish instances of omission to obtain additional funds to cover th anticipated excesses.

5. In view of the ultimate saving under *sub-head D.1* (*Voted*) and excess under *sub-head D. 3* the reappropriations under the sub-heads proved wholly injudicious.

6. Explanations for the excesses and savings under the *sub-heads A. 1, A. 2, and A. 4* were not furnished by the Controlling Officer (Registrar, High Court). It was, however, explained that the entire budget provision was not placed at the disposal of the High Court by the Administrative Department of the Government but allotments were made on a quarterly basis. As a result net grant statements were prepared by the Court on the basis of the total allotments made in the four quarters of the year.

7. The figures under the minor head D.—Law Officers were not accepted by the Controlling Officer. Explanations for the savings and excesses and reasons for their non-regularisation within the year were also not furnished. In fact the Controlling Officer did not respond to the Audit Office references including demi-official letters. The grant was, therefore, finalised in terms of the convention of six weeks time limit.

8. Reasons for non-regularisation of the savings and excesses under sub-heads C, F. 1, F. 2, F. 3, F. 4, F. 5, I and J were not made available for incorporation in the Account.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements".				
A.—Jails—				
A. 1.—Pay of Officers—				
O.	94,500	97,970	97,942	–28
R.	3,470			
A. 2.—Pay of Establishment—				
Charged—				
O.	*3,920*	*4,930*	*4,672*	–258
S.	*1,150*			
R.	*–140*			
Voted—				
O.	10,71,500	10,72,160	10,77,715	+5,555
R.	660			
A. 3.—Allowances, honoraria, etc.—				
Charged—				
O.	*2,750*	*3,030*	*2,899*	–131
S.	*550*			
R.	*–270*			
Voted—				
O.	6,29,650	6,33,080	6,37,566	+4,486
R.	3,430			
A. 4.—Contingencies—				
Charged—				
O.	*16,300*	*16,640*	*16,862*	+222
S.	*340*			
Voted—				
O.	51,05,150	48,46,834	48,52,785	+5,951
R.	–2,58,316			
A. 6.—*Add*—Establishment charges payable to other Governments, Departments, etc.—				
O.	700	300	152	–148
R.	–400			

Col. 4.—Smaller payments due to lesser number of prisoners confined in West Pakistan Jails. The saving could not be surrendered due to omission.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements"—*contd.*				
A—Jails—*concld.*				
A. 7.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—1,000	—1,780	—847	+933
R.	—780			

Col. 4.—Due to non-acceptance of debits on account of maintenance and transfer charges of ex-military prisoners and deserters confined in Jails in East Pakistan by the Controller of Naval Accounts, Karachi and the Field Controller of Military Accounts, Lahore. The debits were accepted and adjusted in the accounts for 1955-56 and 1957-58.

A. 8.—*Deduct*—Cost of basic rations supplied from Jail Stock—				
O.	—3,00,000	—2,13,100	—2,10,587	+2,513
R.	86,900			

Col. 4.—Mainly due to cheaper rate of food stuff in the market. The excess could not be regularised due to omission.

A.10.—Charges for Police Custody—				
Charged—				
O.	*4,500*	*10,460*	*10,528*	*+68*
S.	*5,960*			
Voted		1,20,000	1,20,389	+389
C.—Jail Manufactures—				
C.2.—Pay of Establishment—				
O.	26,000	30,500	30,898	+398
R.	4,500			
C.3.—Allowances, honoraria, etc.—				
O.	9,200	10,722	10,865	+143
R.	1,522			
C.4.—Contingencies—				
O.	10,44,130	10,25,044	10,25,847	+803
R.	—19,086			
C.5.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—8,50,000	—7,83,000	—7,74,459	+8,541
R.	67,000			

Col.4.—Mainly due to lesser supply of Jail-made goods than anticipated. The excess could not be regularised due to omission.

Major Head and Sub-head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving – 4
		Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements"—*concld.*				
D.—Charges in England—				
O.	27,500	29 700	28,660	–1,040
R.	2,200			
E.—Loss on sale of subsidised food—				
R.	1,08,900	1,08,900	1,07,493	–1,407
For rounding—				
Charged		*—470*	..	+470
Voted		—330	..	+330
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*410*	*410*	..	*—410*
Voted—				
R. Gross	1,53,120	1,53,120	..	—1,53,120
R. Deductions	—1,53,120	—1,53,120	..	+1,53,120
Totals Grant No. 16.—Jails and Convict Settlements—				
Charged		*35,000*	*34,961*	*—39*
Voted—				
Gross		81,28,000	79,90,312	—1,37,688
Deductions		—11,51,000	—9,85,893	+1,65,107
Net		69,77,000	70,04,419	+27,419

REVIEW.

The original appropriation of Rs.27,000 was augmented by a supplementary appropriation of Rs.8,000 sanctioned on the 14th March, 1955 to meet increased expenditure under sub-heads A.2, A.3, A.4 and A.10.

2. In the charged section the saving of Rs.39 works out to 0·1 per cent. of the original appropriation as against the excess of 46·4 per cent. in the previous year. A sum of Rs.410 was surrendered converting the final saving into an excess of 1·1 per cent. of the modified grant.

3. In the voted section the saving of Rs.1,37,688 works out to 1·7 per cent. of the gross grant as compared with 3·0 per cent. in the preceding year. Smaller recoveries to the extent of Rs.1,65,107 converted the above saving into an excess of 0·4 per cent. of the net grant as compared with 0·2 per cent. in the previous year.

4. *Sub-heads A.8 and C.5* are cases of omission to obtain funds to cover the excesses.

5. *Sub-head A.6* presents an instance of omission to surrender the saving.

6. In view of the ultimate excess the re-appropriation under *sub-head A.7* proved injudicious.

7. The Consolidated Stores Account and Profit and Loss Account of the Manufactory Departments of the Dacca, Rajshahi and Comilla Central Jails for the year are appended.

Consolidated Stores Account of the Manufactory Departments of Dacca, Rajshahi and Comilla Central Jails for the year 1954.

Particulars.	Tools and Plant.	Raw Materials.	(a) Finished articles, (b) Unfinished stock in process.
1	2	3	4
	Rs.	Rs.	Rs.
1. Opening balance	*85,079	6,02,405	(a)4,77,421
			(b)30,890
			5,08,311
2. Receipts—			
(i) By purchase from market	806	9,79,708	..
(ii) From the same Jail	113	386	14,12,864
(iii) From other Jails within the Province ..	92	30,519	385
(iv) From Departments of the Local Government	..	6,155	..
Total ..	86,090	16,19,173	19,21,560
3. Issues—			
(i) To the same Jail	413	8,84,241	3,41,208
(ii) To other Jails within the Province ..	..	27,123	4,30,766
(iii) To other Departments of the Local Government	..	..	1,16,556
(iv) Sales to the public	..	..	4,05,856
(v) Written off:—			
(a) On account of loss		4	13
(b) On account of depreciation	10,912	..	..
4. Closing balance	74,765	7,07,805	(a)5,68,752
			(b)58,409
			6,27,161
Total ..	86,090	16,19,173	19,21,560

*The difference of Re. 1 between the closing balance for 1953 and the opening balance is explained in the Audit comment No. 1 below.

Certified that the above figures represent a substantially true account of affairs and th they agree with the figures recorded in the Departmental Registers.

Certified also that the closing balance shown in the above account was not in excess o requirements.

The stores were verified by the Superintendent of the Jails concerned and the Travelli Auditor of the office of the Inspector-General of Prisons, East Pakistan.

Consolidated by—

J. H. SIKDAR
and
I. BHUIYAN,
Assistants,
Office of the Inspector-General of Prisons,
East Pakistan.

N. U. SARKER,
Inspector-General of Pris
East Pakistan.

Dacca,
The 21st May, 1957.

AUDIT CERTIFICATE

The Stores Account of the Manufactory Departments of the Dacca, Rajshahi and Comil Central Jails for the year 1954 were locally test-audited under my supervision with refere to the local records. I certify that, subject to the following audit comments, the accou are correct to the best of my information and in consideration of the explanations given to m

K. A. MAMUN,
Examiner,
Outside Audit Departme
East Pakistan.

Dacca,
The 15th August, 1957.

AUDIT COMMENTS

1. The difference of Re.1 between the opening balance under the head "Tools a Plant" and the closing balance of 1953 was explained to be due to the occurrence of clerical mistake in the accounts of the previous year of a Central Jail.

2. The value of the total "Issues to same Jail" of a Central Jail was not independe worked out from the Issue Register. This was arrived at by deducting the closing balance fr the opening balance *plus* receipts during the year. In another Central Jail the value of materials issued to the Manufacturing Department was worked out at the purchase price the last purchase during the year. As raw materials were purchased at different rates different occasions the value of materials issued to the Manufacturing Department sho have been calculated at the average purchase price.

3. The entries of receipts and issues of Stores and other Jail Produce as recorded in Stock Register of a Central Jail were not, in many cases, initialled by any responsible offic a token of having checked them. In another Central Jail no receipts or invoices or a nowledgements in respect of supplies to other Jails could be shown to Audit.

Consolidated Profit and Loss Account of the Manufactory Departments of Dacca, Rajshahi and Comilla Central Jails for 1954.

Debits.		Rs.	*Credits.*		Rs.
1. To balance—					
(*a*) Manufactured articles.	4,77,421		1. By sales and issues of manufactured goods.		12,98,482
(*b*) Unfinished stock in process.	30,890				
		5,08,311			
			2. By closing stock of—		
2. To stock issued ..	..	8,84,654	(*a*) Manufactured goods.	5,68,752	
3. To pay and allowances	..	38,972	(*b*) Unfinished stock in process.	58,409	
4. To convict labour..	..	1,65,344			6,27,161
5. To contingent charges	..	18,285			
6. To Rent, Rates and Taxes	..	10			
7. To Amount written off—					
(*a*) On account of Loss	..	17			
(*b*) On account of depreciation		10,912			
8. To Pensionary charges	..	10			
Net Profit	..	2,99,128			
Total	..	19,25,643	Total	..	19,25,643

Consolidated by—

Dacca,
The 21st May, 1957.

J.H. SIKDAR,
and
I. BHUIYAN.
Assistants.

N.U.SARKER,
Inspector General of Prisons.
East Pakistan,
Dacca.

AUDIT CERTIFICATE.

The Consolidated Profit and Loss Account of the Manufactory Departments of Dacca, Rajshahi and Comilla Central Jails for the year 1954 were checked with the audited figures of the Profit and Loss Accounts of the respective Central Jails. I certify that the accounts are correct to the best of my information and in consideration of the explanations given to me.

Dacca,
The 15th August, 1957.

K.A. MAMUN,
Examiner,
Outside Audit Department,
East Pakistan.

See also the Audit Report.

Major Head and Sub-head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Saving− 4
Major Head "29.—Police."		Rs.	Rs.	Rs.
B.—Superintendence—				
O.	6,27,300	6,21,300	5,66,060	−55,240
R.	−6,000			

Col. 4.—Mainly due to non-receipt of debit for coal received from India through the Coal Commissioner (Rs. 60,208), non-adjustment of repair charges of S. L. Portia for want of Government sanction (Rs. 6,751); partly set off by larger inevitable expenditure on pay and allowances of establishment against inadequate provision sanctioned by Government (Rs.11,774). *See* also paragraph 8 of the Review.

C.—District Executive Force—				
C. 1.—Pay of Officers—				
Charged—				
O.	*8,000*	*10,000*	*10,150*	+150
R.	*2,000*			
Voted—				
O.	8,38,000	8,06,000	8,21,772	+15,772
R.	—32,000			

Col. 4.—Mainly due to entertainment of extra staff for the Ansar Organisation. The excess could not be regularised due to non-receipt of timely information from the local officers.

C. 2.—Pay of Establishment—				
Charged—				
O.	*4,11,000*	*4,16,000*	*4,16,485*	+485
S.	*5,000*			
Voted—				
O.	1,92,50,000	1,93,12,000	1,98,16,764	+5,04,764
S.	62,000			

Col. 4.—Inevitable expenditure against inadequate provision sanctioned by Government. The excess remained unregularised due to heavy cut in the Supplementary Demand by the Government. The excess could not be regularised due to non-receipt of timely information from the local officers.

C. 3.—Allowances, honoraria, etc.—				
Charged—				
O.	*2,96,200*	*3,02,400*	*3,03,169*	+769
S.	*3,400*			
R.	*2,800*			
Voted—				
O.	1,20,12,000	1,28,85,000	1,29,89,953	+1,04,953
R.	8,73,000			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "29.—Police"—*contd.*				
C.—District Executive Force—*contd.*				
C. 4.—Contract Contingencies—				
Charged		*20,000*	*20,235*	*+235*
Voted		11,11,000	9,35,102	—1,75,898

Col. 4.—Due to non-adjustment of the repair charges of Police Launches for want of Government orders till the close of the year.

C. 5.—Other Contingencies—				
C. 5(1).—Petty Construction—				
Charged		*5,000*	*5,000*	..
Voted		90,000	90,040	+40
C. 5(2).—Other Contingencies—				
Charged—				
O.	*46,000*	*41,200*	*41,138*	*—62*
R.	*—4,800*			
Voted—				
O.	50,29,000	54,06,000	50,29,207	—3,76,793
S.	9,11,000			
R.	—5,34,000			

Col. 4.—Mainly due to non-receipt of debit from the Director General, Supply and Development for the supply of clothing materials till the close of the year (Rs. 2,85,898) and curbing down of cold weather training courses of Ansars (Rs. 90,894). The saving due to the second reason could not be surrendered due to non-receipt of timely information from the local officers. *See* also paragraph 8 of the Review.

C. 6.—Losses—				
R.	4,000	4,000	4,000	..
C. 7.—*Add*—Establishment charges payable to other Governments, Departments, etc.—				
Charged		*2,000*	..	*—2,000*

Col. 4.—Due to non-receipt of debit from the Posts and Telegraphs Department for Post Offices opened from the Police point of view.

Voted—				
O.	22,000	28,000	..	—28,000
R.	6,000			

Col. 4.—Due to non-receipt of debit from the Posts and Telegraphs Department for some Posts and Telegraph offices opened from the Police point of view (Rs. 22,000), late decision of Government to adjust some arrear audit fees in the accounts for 1952-53 instead of in the accounts for 1954-55 (Rs. 3,074) and non-receipt of debit from the Central Government for the training of Police personnel (Rs. 2,926). *See* also paragraph 8 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "29.—Police"—*contd.*				
C.—District Executive Force—*concld.*				
C. 9.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
Charged			—5,019	—5,019

Col. 4.—Due to post-budget decision of Government to charge expenditure on Pass Port staff to the Police budget and exhibit recoveries from the Central Government under this head. The saving was not regularised due to non-receipt of grant from the Government.

Voted—				
O.	—62,47,000	—64,47,000	—38,53,717	+25,93,283
R.	—2,00,000			

Col. 4.—Due to smaller recoveries from the Central Government on account of Police Force supplied to them. *See* also paragraph 8 of the Review.

D.—Police Training College—				
D. 1—Pay of Officers—				
O.	48,000	46,000	45,972	—28
R.	—2,000			
D. 2.—Pay of Establishment—				
O.	1,60,300	1,68,300	1,68,255	—45
R.	8,000			
D. 3.—Allowances, honoraria, etc.—				
O.	72,250	77,250	77,158	—92
R.	5,000			
D. 4.—Contract Contingencies—				
O.	85,000	80,000	79,966	—34
R.	—5,000			
D. 5.—Other Contingencies—				
O.	67,530	53,530	53,515	—15
R.	—14,000			
E.—Special Police—				
E. 1.—Pay of Officers—		1,50,000	1,50,641	+641

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "29.—Police"—*contd.*				
E.—Special Police—*concld.*				
E. 2.—Pay of Establishment—				
O.	18,02,400			
S.	2,60,000	20,98,000	23,98,980	+3,00,980
R.	35,600			

Col. 4.—Due to payment of arrears of pay on account of revision of the pay scales. *See* also paragraph 8 of the Review.

E. 3.—Allowances, honoraria, etc.—				
O.	21,05,000	22,28,400	23,97,766	+1,69,366
R.	1,23,400			

Col. 4.—Due to payment of arrears of allowances. *See* sub-head E. 2 and also paragraph 8 of the Review.

E. 4.—Contract Contingencies—				
O.	1,70,000	1,87,000	1,86,974	—26
R.	17,000			
E. 5.—Other Contingencies—				
O.	9,28,100	6,38,500	6,74,073	+35,573
R.	—2,89,600			

Col. 4.—Due to late adjustment of debit on account of jurseys and pullovers supplied to the East Pakistan Rifles personnel. The excess could not be regularised as the adjustment was carried out after 31st March.

E. 7.—*Add*—Establishment charges payable to other Governments, Departments, etc.—				
R.	5,600	5,600	..	—5,600

Col. 4.—Due to non-receipt of debit from the Central Government on account of charges for the training of East Pakistan Rifles' personnel in armourers course till the close of the accounts.

E. 8.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.		—22,69,000	—22,69,000	..
F.—Railway Police—				
F. 1.—Pay of Officers—		27,500	27,473	—27
F. 2.—Pay of Establishment		4,50,000	4,49,984	—16
F. 3.—Allowances, honoraria, etc.—				
O.	3,50,000	3,00,000	2,99,948	—52
R.	—50,000			

Major Head and Sub-head.			Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –
1			2	3	4
			Rs.	Rs.	Rs.
Major Head "29.—Police"—*contd.*					
F.—Railway Police—*concld.*					
F. 4.—Contract Contingencies—					
O.	22,000	}	20,000	19,993	–7
R.	—2,000				
F. 5.—Other Contingencies—					
O.	1,02,900	}	1,10,900	1,10,898	–2
R.	8,000				
F.6.—*Deduct*—Establishment Charges recoverable from other Governments, Departments, etc.—					
O.	—5,75,000	}	—5,00,000	—4,83,271	+16,72
S.	26,000				
R.	49,000				

Col.4.—Due to non-receipt of any recoveries, a till the end of the year, from the Food an Agriculture (Food) Department on account of Police force supplied to them.

Major Head and Sub-head.			Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –
G.—Criminal Investigation Department—					
G.1.—Pay of Officers—					
O.	2,42,000	}	2,56,000	2,55,934	–6
R.	14,000				
G.2.—Pay of Establishment—					
Charged—					
O.	*5,000*	}	*6,000*	*5,950*	–5
S.	*1,000*				
Voted			14,11,000	14,10,546	–45
G.3.—Allowances, honoraria, etc. —					
Charged—					
O.	*2,200*	}	*3,800*	*3,780*	–2
S.	*1,600*				
Voted			7,98,000	7,97,983	–1
G.4.—Contract Contingencies—					
Charged			*200*	*204*	+4
Voted			50,000	49,963	–3

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "29.—Police"—*contd.*				
G.—Criminal Investigation Department—*concld.*				
G.5.—Other Contingencies—				
Charged—				
O.	*500*			
S.	*1,000*	*1,500*	*1,482*	*—18*
Voted—				
O.	4,26,500			
S.	12,000	4,24,500	4,24,948	+448
R.	—14,000			
G.6.—*Deduct*—Recoveries from other Governments, Departments, etc	..	—1,39,000	—1,40,300	—1,300
J.—Works—				
Charged		*25,000*	*25,000*	..
Voted—				
O.	3,65,000			
S.	35,000	3,72,400	3,72,346	—54
R.	—27,600			
K.—Charges in England—				
O.	6,000			
S.	10,000	16,000	9,344	—6,656

Col. 4.—Mainly due to lesser expenditure on account of leave salary and deputation pay. The saving could not be surrendered due to non-receipt of timely information from local officers.

L.—Loss on sale of subsidised Food—				
S.	20,00,000	20,00,000	22,43,241	+2,43,241

Col.4.—Due to rise in the price of commodities supplied to the Police personnel. *See* also paragraph 8 of the Review.

For rounding—				
Charged		*—100*	..	*+100*
Voted		220	..	—220
Surrenders or withdrawals within grant or appropriation—				
R. Gross	—1,23,400	—1,23,400	..	+1,23,400
R. Deductions	1,51,000	1,51,000	..	—1,51,000

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure 3	Excess + Saving – 4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—*concld.*			
Total Grant No. 29.—Police—			
Charged—			
Gross	*8,33,000*	*8,32,593*	–407
Deductions	..	*–5,019*	–5,019
Net	*8,33,000*	*8,27,574*	–5,426
Voted—			
Gross	5,21,09,000	5,29,58,799	+8,49,799
Deductions	–92,04,000	–67,46,288	+24,57,712
Net	4,29,05,000	4,62,12,511	+33,07,511

REVIEW.

The original grant and appropriation of Rs.3,95,89,000 and Rs.8,21,000 respecti-vely were augmented by suplementary grant and appropriation of Rs.33,16,000 and Rs. 12,000 sanctioned on the 14th March, 1955 to meet increased expenditure under sub-heads C.2 (*Charged* and Voted), C.3 (*Charged*), C.5(2) (Voted), E.2, F.6, G.2 (*Charged*), G.3 (*Charged*), G.5 (*Charged* and Voted), J (Voted), K and L.

2. In the charged section the saving of Rs. 407 works out to 0·05 per cent. of the gross appropriation as against the excess of 2·2 per cent. in the previous year. An unanticipated recovery of Rs. 5,019 increased the saving to 0·7 per cent. as against the excess of 0·7 per cent. in the preceding year.

3. In the voted section the excess of Rs. 8,49,799 works out to 1·8 per cent. of the gross grant as against the saving of 1·6 per cent. in the preceding year. Smaller recoveries to the extent of Rs.24,57,712, however, increased the excess to 7·7 per cent. of the net grant as against the saving of 8·3 per cent. in the previous year.

4. *Sub-heads C. 1* (*Voted*) *and C.9* (*Voted*) furnish instances of injudicious reap-propriations.

5. *Sub-head C. 5*(*2*) (*Voted*) presents an instance of supplementary grant obtained in excess of requirement.

6. *Sub-heads B and C.4* (*Voted*), *C.5* (*2*) (*Voted*), *C.7* (*Charged and Voted*), C.9 (*Charged*), *E.7 and K* present instances of omission to surrender the anticipated savings and *sub-heads C.1* (*Voted*), *C.2*(*Voted*), *C.9* (*Voted*), *E.2, E.3, E.5, F.6 and* L furnish instances of omission to obtain additional funds to cover the anticipated excesses.

7. *Sub-head C.9* (*Charged*) furnishes an instance of absence of budget provision.

8. The Controlling Officers did not furnish the precise reason for (i) non-regularisation of the excesses under *sub-head C. 9.—Deduct* (*Voted*), *E. 2, E. 3 and L* and (ii) non-surrender of the savings under *Sub-heads B, C.5*(*2*) (*Voted*) *and C. 7* (*Voted*) for incorporation in the Accounts.

9. On 26th of May, 1948 a Sub-Inspector of Police received Government money amounting to Rs.1,258 from Jessore Police Office for escorting it to Narail. The Sub-Inspector made over the money to one of the Constables of the escort party and directed the party to proceed to Narail while he himself stayed behind for giving evidence in the Court on the next day. The Constable, who was in possession of money disappeared on some pretext and fled away with the money. A Police case was started but the case was closed *sine-die* by the trying Magistrate as the whereabouts of the accused Constable could not be traced. The theft was rendered possible due to the unwise action of the Sub-Inspector and the amount was recovered from him. Necessary instructions are stated to have been issued to all concerned to avoid recurrence of such incidents in future.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "30—Ports and Pilotage".				
B.—Other Ports—				
A.—Charges for Pooled Launches—				
A.1.—Pay of Officers—				
O.	27,000	11,712	11,919	+207
R.	—15,288			
A.2.—Pay of Establishment—				
Charged—				
O.	*5,000*	*3,135*	*2,925*	*—210*
R.	*—1,865*			
Voted—				
O.	1,95,000	1,85,970	1,81,901	—4,069
R.	—9,030			
A.3.—Allowances, honoraria, etc.—				
Charged—				
O.	*2,990*	*1,780*	*1,663*	*—117*
R.	*—1,210*			
Voted—				
O.	1,05,074	97,808	97,464	—344
R.	—7,266			
A.4.—Contingencies—				
Charged—				
O.	*4,800*	*6,020*	*5,775*	*—245*
R.	*1,220*			
Voted—				
O.	13,66,980	10,66,102	8,28,124	—2,37,978
R.	—3,00,878			

Col.4.—Due to post-budget decision to hand over the Government Dockyard, Narayanganj, to Pakistan Industrial Development Corporaiton with effect from 1st August, 1954. *See* also paragraph 6 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "30.—Ports and Pilotage"—*concld.*				
A.—Charges for Pooled Launches—*concld.*				
A.6.—*Deduct*—Recoveries, etc.—				
O.	—12,00,000	—7,64,852	—5,04,888	+2,59,964
R.	4,35,148			

Col.4.—Smaller recoveries due to post-budget decision to hand over the Government Dockyard, Narayanganj to the Pakistan Industrial Development Corporation with effect from 1st August, 1954. *See* also paragraph 6 of the Review.

C.—Ports Establishment—				
O.	50,580	52,163	49,210	—2,953
R.	1,583			

Col.4.—*See* paragraph 6 of the Review.

D.—Subsidies to Steam Boat Companies—				
O.	10,000	5,600	5,600	..
R.	—4,400			
F.—Miscellaneous—				
O.	6,700	1,478	1,073	—405
R.	—5,222			

Col.4.—Unnecessary provision for payment of scholarship due to some misapprehension. *See* also paragraph 6 of the Review.

G.—Charges in England—				
R.	3,961	3,961	7,805	+3,844

Col.4.—Mainly due to adjustment of more debits on account of cost of Stores purchased from the United Kingdom. The excess could not be regularised for want of timely intimation of the adjustment from the Audit office.

For rounding—				
Charged		*210*	..	—210
Voted		—334	..	+334
Total Major Head 30.—Ports and Pilotage—				
Charged		*11,145*	*10,363*	—782
Voted		6,59,608	6,78,208	+18,600

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "73.—Capital Outlay on Ports".			
B.—Other Ports—Provincial—			
I.—Works—			
O. .. .. .. 1,35,000 / R. .. .. .. —1,35,000	..	1,883	+1,883

Col.4.—Mainly due to adjustment of arrears of sales tax raised by Director General, Supply and Development on two Lathe Machines with attachments imported from the United Kingdom in 1952-53 (Rs.4,226); partly set off by a minus adjustment on account of construction of a Power House in the Government Dockyard, Narayanganj, initiated by the Executive Engineer, City Division (Rs.2,343). The adjustments could not be anticipated and regularised for want of time.

J.—Suspense—			
R. 33,573	33,573	..	—33,573

Col.4.—Unnecessary provision by reappropriation under misapprehension to clear the debit, on account of cost of two Lathe Machines purchased from Japan by the Purchase Mission, kept under the Departmental Suspense head in the Audit Office pending adjustment under appropriate head.

K.—Launches—			
O. .. .. .. 1,70,000 / R. .. .. .. —1,70,000	..	..	..
L.—Other Equipment—			
O. .. .. .. 1,95,000 / R. .. .. .. —1,60,119	34,881	61,969	+27,088

Col.4.—Due to adjustment of the cost of two Lathe Machines purchased from Japan. The excess could not be regularised due to misapprehension. *See* also sub-head J.—Suspense.

M.—Miscellaneous—			
R. 20,988	20,988	20,988	..
N.—*Deduct*—Receipts and recoveries on Capital Account—			
R. .. .. .. —35,000	—35,000	..	+35,000

Col.4.—Due to non-acceptance of the debit on account of cost of "Motor Launch—Salema' by the Commerce, Labour and Industries Department of the Government till the close of the year.

Total Major Head—73.-Capital outlay on Ports	54,442	84,840	+30,398

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "73.—Capital Outlay on Ports"—*concld.*				
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*1,855*	*1,855*	..	*–1,855*
Voted—				
R. Gross	7,47,098	7,47,098	..	–7,47,098
R. Deductions	—4,00,148	—4,00,148	..	+4,00,148
Totals Grant No. 18.—Ports and Pilotage—				
Charged		*13,000*	*10,363*	*–2,637*
Voted—				
Gross		22,61,000	12,67,936	–9,93,064
Deductions		—12,00,000	—5,04,888	+6,95,112
Net		10,61,000	7,63,048	–2,97,952

REVIEW.

In the charged section the saving of Rs.2,637 works out to 20·3 per cent. of the appropriation as compared with 19·8 per cent. in the preceding year. Out of the saving an amount of Rs.1,855 was surrendered reducing the saving to 7·0 per cent. of the modified appropriation as against an excess of 13·4 per cent. in the preceding year.

2. In the voted section the saving of Rs.9,93,064 works out to 43·9 per cent. of the gross grant as compared with 5·5 per cent. in the preceding year. A short recovery of Rs.6,95,112 reduced the percentage of net saving to 28·1 per cent. as compared with 17·6 per cent. in the previous year. A sum of Rs.3,46,950 was, however, surrendered converting the above saving into an excess of 6·9 per cent. of the modified grant.

3. *Sub-heads A.6 and G* present instances of omission to obtain additional funds to cover the excesses. *Sub-heads A.4* (*Voted*) *and C* are instances of omission to surrender anticipated savings.

4. The reappropriations under the *sub-heads C and J* proved wholly unnecessary. *Sub-head J* also presents an instance of defective budgeting.

5. *Sub-heads I and L* are instances of injudicious reappropriations.

6. The figures of actual expenditure under the sub-heads *A.4* (*Voted*) and *A.6* were not accepted by the Controlling Officer. Explanation for the variation under the *sub-head C* and reasons for non-regularisation of the savings under *sub-heads A.4* (*Voted*), *C and F* and the excesses under *sub-head A.6* were not made available for incorporation in the Appropriation Account.

7. The Stores Account and Profit and Loss Account of the Government Dockyard, Narayanganj for the period from 1-4-54 to 31-7-1954 are appended.

Stores Account of the Government Dockyard, Narayanganj for the year 1954-55 (Period from 1st April, 1954 to 31st July, 1954).

	Rs.	Rs.
1. Opening Balance on 1st April, 1954		10,03,304
2. Receipts during the year—		
(*a*) Local Purchase	81,900	
(*b*) From overseas	..	
(*c*) From other sources	..	
	81,900	81,900
3. Appreciation due to elimination of fraction of pies in the rates, amounts, etc:—	..	52
Total	..	10,85,256
Deduct.—		
(*i*) Stores utilised on production	1,68,767	
(*ii*) Stores sold	22,236	
	1,91,003	1,91,003
*4. Closing Balance of Stores on 31st July, 1954 as analysed below to exhibit the main categories.		
(1) Engine and spare parts	81,292	
(2) Tools	12,143	
(3) Hardware	1,76,507	
(4) Metals	24,591	
(5) Canvas	25,264	
(6) M. S. Angles and Plates	90,641	
(7) Bolts, Nuts, Rivets, etc.	51,081	
(8) Timber	78,338	
(9) Steam coal	97,317	
(10) Asbestos goods	19,590	
(11) Belting	7,905	
(12) Paints and Oils	41,451	
(13) Electric goods	62,340	
(14) Crockery	81	
(15) Ropes and Chains	68,272	
(16) Miscellaneous	57,440	
	8,94,253	8,94,253
Total ..		10,85,256

The Government Dockyard was taken over by the Pakistan Industrial Development Corporation with effect from 1st August, 1954.

*The figures show the value of stores at the issue rates which include an addition of 5 per cent. on the actual cost price of stores, etc. to cover freight and other incidental charges.

Certified that the figures represent substantially a true account of affairs and that they agree with the figures appearing in the Departmental Registers.

Narayanganj,
The 14th May, 1957.

M. RAHMAN,
Accountant.

H.A. VAZIR,
Marine Superintendent and Engineer Superintendent, Government Dockyard, Narayanganj.

AUDIT CERTIFICATE.

The Stores Account of the Government Dockyard, Narayanganj, for the period from 1st April, 1954 to 31st July, 1954 was locally test-audited with reference to the records available in the local office. It is certified, subject to the following audit comments, that the account is correct to the best of my information and in consideration of the explanations given to me.

K. A. MAMUN,
Examiner,
Outside Audit Department,
East Pakistan.

Dacca,
The 18th June, 1957.

AUDIT COMMENTS.

The Stores as on 31st July, 1954 were not physically verified and as such it could not be ascertained if the book balance of stores exhibited the actual stock of stores. It was explained to Audit that the Stock Ledgers were not upto date on that date and hence no physical verification of stores could be carried out.

2. Stores were sold to private bodies on credit and an amount of Rs.2,321 still remained unrealised from the parties concerned. It was, however, stated that bills were being preferred for the realisation of the outstanding amount.

Profit and Loss Account of the Government Dockyard, Narayanganj for the year 1954-55.
(Period from 1st April, 1954 to 31st July, 1954).

Debits.	Rs.	Credits.	Rs.
I. Direct Charges—			
(1) Materials issued to Jobs ..	1,13,775	(1) Recoveries for works and credit for Departmental works	4,35,545
(2) Direct Labour ..	1,29,516	(2) Issue rates on materials issued at 5 per cent.	5,689
(3) Chargeable Expenses ..	..	(3) Docking and Electric welding charges realised and credited for Departmental works.	11,456
(4) Materials supplied to Departments.	30,192	(4) Value of stores supplied (including 5 per cent. issue rate and 20 per cent. overhead charges.)	37,977
II. Overhead charges—			
(5) Pay of Marine Superintendent and Engineer Superintendent.	5,400	(5) Miscellaneous Receipts (sale-proceeds of old stores, fee for supply of tender lists and electric charges realised, appreciation in stores, surplus stores, etc).	4,116
(6) Pay of other Establishment ..	26,652		
(7) Travelling and other allowances.	12,531		
(8) Stores for running and repairs of Launches, Workshop and Electric Plant, etc.	43,162		
(9) Other contingent charges, office expenses and miscellaneous.	39,964		
(10) Interest on Capital expenditure.	59,189		
(11) Depreciation on Buildings, Machinery, etc.	1,303		
(12) Repairs to Building by P.W.D. including electrical charges.	..		
(13) Stationery and Forms ..	291		
(14) Pensionary charges ..	2,264		
(15) Stores written off ..	..		
(16) Audit charges ..	7,885		
III Profit	22,659		
Total ..	4,94,783	Total ..	4,94,783

Narayanganj,
The 14th May, 1957.

M. RAHMAN,
Accountant.

H. A. VAZIR,
Marine Superintendent and,
Engineer Superintendent,
Government Dockyard,
Narayanganj.

AUDIT CERTIFICATE.

The Profit and Loss Account of the Government Dockyard, Narayanganj, for the period from 1st April, 1954 to 31st July, 1954 was test-audited with reference to local records. It is certified that the account is correct according to the best of my information and in consideration of the explanations given to me.

K. A. MAMUN,
Examiner,
Outside Audit Department,
East Pakistan.

Dacca,
The 18th June, 1957.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving-.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "36.—Scientific Departments".—			
A.—Grants-in-aid and Donations to Scientific Societies and Institutes	6,650	6,650	..
For rounding	350	..	-350
Total Grant No. 19.—Scientific Departments ..	7,000	6,650	-350

Review.

The saving works out to 5·0 per cent. of the grant as in the previous year.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education".				
University—				
A.—Grants to Universities—				
Charged		*10,00,000*	*10,00,000*	..
Voted—				
O.	7,25,000			
S.	30,000	7,94,807	7,94,807	..
R.	39,807			
B.—Government Arts Colleges—				
B.1.—Arts Colleges for Men—				
B.1.(1).—Pay of Officers—				
O.	8,96,000			
S.	2,000	9,28,500	9,28,491	—9
R.	30,500			
B.1(2).—Pay of Establishment—				
O.	1,25,000	97,500	97,519	+19
R.	—27,500			
B.1(3).—Allowances, honoraria, etc.—				
O.	2,25,500	2,20,960	2,20,943	—17
R.	—4,540			
B.1(4).—Contract Contingencies—				
O.	58,500	57,370	57,370	..
R.	—1,130			
B.1(5).—Other Contingencies—				
O.	1,10,000	1,21,620	1,22,328	+708
R.	11,620			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
B.—Government Arts Colleges—*concld.*				
B.2.—Arts Colleges for Women—				
B.2(1).—Pay of Officers—				
O.	90,800	96,800	96,800	..
R.	6,000			
B.2(2).—Pay of Establishment—				
O.	9,500	9,800	9,788	–12
R.	300			
B.2(3).—Allowances, honoraria, etc.—				
O.	21,900	21,250	21,247	–3
R.	—650			
B.2(4).—Contract Contingencies—				
O.	16,000	15,920	15,920	..
R.	—80			
B.2(5).—Other Contingencies—				
O.	48,000	48,650	48,650	..
R.	650			
C.—Grants to non-Government Arts Colleges—				
C.1.—Arts Colleges for Men—				
O.	6,55,000	6,53,100	6,52,773	–327
R.	—1,900			
C.2.—Arts Colleges for Women—				
O.	20,000	21,900	21,900	..
R.	1,900			
D.—Government Professional Colleges—				
O.	1,88,300	1,98,850	1,98,831	–19
R.	10,550			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
Secondary—				
E.—Government Secondary Schools—				
E.1.—Secondary Schools for Boys—				
E.1(1).—Pay of Officers—				
Charged—				
O.	*40,680*	*41,020*	*41,020*	..
R.	*340*			
Voted—				
O.	10,30,000	10,44,000	10,43,991	—9
R.	14,000			
E.1(2).—Pay of Establishment—				
Charged—				
O.	*2,200*	*1,920*	*1,870*	*—50*
R.	*—280*			
Voted—				
O.	66,300	65,300	65,286	—14
R.	—1,000			
E.1(3).—Allowances, honoraria, etc.—				
Charged—				
O.	*14,000*	*14,760*	*14,710*	*—50*
R.	*760*			
Voted—				
O.	3,26,000	3,36,920	3,36,912	—8
R.	10,920			
E.1(4).—Contract Contingencies—				
Charged—				
O.	*2,500*	*2,400*	*2,400*	..
R.	*—100*			
Voted		1,10,000	1,10,000	..

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving −
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
E.—Government Secondary Schools—*concld.*				
E.1.—Secondary Schools for Boys—*concld.*				
E.1(5).—Other Contingencies—				
Charged—				
O.	*5,000*	*4,700*	*4,700*	..
R.	*—300*			
Voted—				
O.	45,000	46,700	46,700	..
R.	1,700			
E.2.—Secondary Schools for Girls—				
E.2(1).—Pay of Officers—				
O.	2,30,000	2,40,000	2,39,996	—4
R.	10,000			
E.2(2).—Pay of Establishment—				
O.	20,500	20,700	20,684	—16
R.	200			
E.2(3).—Allowances, honoraria, etc.—				
O.	72,600	71,050	71,050	..
R.	—1,550			
E.2(4).—Contract Contingencies—				
O.	68,000	78,000	77,998	—2
R.	10,000			
E. 2 (5).—Other Contingencies—				
O.	1,71,800	2,09,200	2,09,193	—7
R.	37,400			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
F.—Direct grants to non-Government Secondary Schools—				
F.1.—Secondary Schools for Boys—				
Charged		*19,000*	*18,914*	*—86*
Voted—				
O.	27,52,000	27,62,000	27,61,665	—335
R.	10,000			
F.2.—Secondary Schools for Girls—				
O.	4,48,000	4,78,000	4,77,880	—120
R.	30,000			
Primary—				
G.—Government Primary Schools—				
O.	1,760	1,840	1,838	—2
R.	80			
H.—Direct Grants to non-Government Primary Schools—				
Charged		*39,090*	*39,090*	..
Voted—				
O.	4,78,000	5,02,000	4,61,818	—40,182
R.	24,000			

Col. 4—Non-payment of grants to some primary schools due to non-fulfilment of the prescribed conditions. The saving was not surrendered in anticipation of payment within the year on fulfilment of the conditions.

I.—Grants to Local Bodies for Primary Education—				
O.	44,16,000	50,16,000	50,16,000	..
S.	6,00,000			
Special—				
J.—Government Special Schools—				
J.1.—Special Schools and Training Schools for Masters—				
J.1 (1).—Pay of Officers—				
O.	3,51,370	3,37,500	3,37,487	—13
R.	—13,870			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
J.—Government Special Schools—*concld.*				
J.1.—Special Schools and Training Schools for Masters—*concld.*				
J.1 (2).—Pay of Establishment—				
Charged—				
O.	*1,250*	*1,650*	*1,646*	–4
R.	*400*			
Voted—				
O.	1,37,080	1,30,160	1,30,132	–28
R.	—6,920			
J.1 (3).—Allowances, honoraria, etc.—				
Charged—				
O.	*400*	*680*	*677*	–3
R.	*280*			
Voted—				
O.	1,55,170	1,33,140	1,33,107	–33
R.	—22,030			
J.1 (4).—Contract Contingencies—				
O.	41,230	42,263	42,263	..
R.	1,033			
J.1 (5).—Other Contingencies—				
Charged—				
O.	*2,850*	*3,225*	*3,225*	..
R.	*375*			
Voted —				
O.	3,50,550	2,41,957	2,41,924	–33
R.	—1,08,593			
K.—Direct Grants to non-Government Special Schools—				
K.1.—Special Schools for Boys and Masters—				
O.	11,42,000	13,36,000	12,70,010	—65,990
R.	1,94,000			

Col.4.—Non-drawal of grants by certain Madrasahs within the year due to non-receipt of orders in time.

K.2.—Special Schools for Girls and Mistresses ..		26,000	30,646	+4,646

Col.4.—Due to drawal of grants by some non-Government Madrasahs for boys from this head instead of from "K.1.—Special Schools for Boys and Masters" through oversight.

Major Head and Sub-head.		Final Grant or Ap -propriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
General—				
L.—Direction—				
O.	2,40,900	2,52,015	2,52,006	—9
R.	11,115			
M.—Inspection—				
M.1.—Men's Branch—				
M.1(1).—Pay of Officers—				
Charged—				
O.	*9,200*	*9,080*	*9,080*	..
R.	*—120*			
Voted—				
O.	6,57,500	6,47,000	6,46,971	—29
R.	—10,500			
M.1(2).—Pay of Establishment—				
Charged—				
O.	*1,700*	*1,760*	*1,760*	..
R.	*60*			
Voted—				
O.	1,72,000	1,70,000	1,69,989	—11
R.	—2,000			
M.1(3).—Allowances, honoraria, etc.—				
Charged—				
O.	*7,635*	*6,205*	*6,202*	*—3*
R.	*—1,430*			
Voted—				
O.	4,00,000	4,03,000	4,02,975	—25
R.	3,000			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving −.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
M.—Inspection—*contd.*				
M.1.—Men's Branch—*concld.*				
M.1(4).—Contract Contingencies—				
Charged		*400*	*400*	..
Voted—				
O.	40,500	52,500	52,500	..
R.	12,000			
M.1(5).—Other Contingencies—				
Charged—				
O.	*65*	*80*	*80*	..
R.	*15*			
Voted—				
O.	20,000	18,500	18,498	−2
R.	−1,500			
M.2.—Women's Branch—				
M.2(1).—Pay of Officers—				
O.	39,500	36,170	36,159	−11
R.	−3,330			
M.2.(2).—Pay of Establishment—				
O.	24,400	23,630	25,157	+1,527
R.	−770			

Col.4.—Due to drawal of arrears of pay by some clerks as a result of refixation of pay. The excess could not be regularised for want of timely information from Local Officers.

M.2(3).—Allowances, honoraria, etc.—				
O.	27,200	28,100	28,093	−7
R.	900			
M.2(4).—Contract Contingencies—				
O.	12,900	12,000	11,997	−3
R.	−900			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education" —*contd.*			
M.—Inspection—*concld.*			
M.2.—Women's Branch—*concld.*			
M.2(5).—Other Contingencies—			
O. .. .. .. 3,500 R. 1,485	4,985	4,978	−7
N.—Scholarships—			
Charged	*3,130*	*3,127*	*−3*
Voted—			
O. .. .. .. 3,25,000 R. 3,22,500	6,47,500	6,47,789	+289
O.—Miscellaneous—			
O.1.—Advancement of Education of members of Scheduled Castes	4,00,000	4,00,000	..
O.2.—Advancement of Muslim Education—			
O. .. .. .. 6,00,000 R. .. .. .. −5,95,000	5,000	5,000	..
O.3.—Advancement of Buddhist Education ..	10,000	10,000	..
O.4.—Charges of the Youth Welfare work under the Physical Director—			
Charged	*600*	*600*	..
Voted—			
O. .. .. .. 2,02,500 R. .. .. .. −1,480	2,01,020	2,01,012	−8
O.5.—Expenses of the Provincial Text Book Committee—			
O. .. .. .. 21,200 R. 7,390	28,590	28,586	−4
O.6.—Grants-in-aid, Contributions, etc.—			
O.6(2).—Grants for the encouragement of Literature	3,000	3,000	..
O.6(4).—Other Grants-in-aid—			
O. .. .. .. 96,500 R. 38,000	1,34,500	1,34,500	..

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving −.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*contd.*				
O.—Miscellaneous—*concld.*				
O.7.—Examination Charges—				
O.7(1).—Examination Charges—				
Charged		*600*	*600*	
Voted—				
O.	70,000	99,000	99,000	..
R.	29,000			
O.7(2).—Training of candidates for varoius examinations for higher services—				
O.	29,000	17,964	27,464	+9,500
R.	−11,036			
Col. 4.—*See* paragraph 9 of the Reveiw.				
O.8.—Other Items—				
O.	20,000	21,536	21,536	..
R.	1,536			
O.9.—Other Charges—				
Charged		*500*	*500*	..
Voted—				
O.	8,000	7,000	7,000	..
R.	—1,000			
O.10.—East Bengal Secondary Education Board—				
O.	8,25,000	7,54,700	6,53,841	−1,00,859
R.	—70,300			
Col. 4.—*See* paragraph 9 of the Review.				
O.11.—Expenditure connected with Flood, 1954—				
S.	15,50,000	15,39,790	15,50,000	+10,210
R.	—10,210			
P.—Charges in England—				
O.	44,180	41,835	47,526	+5,691
R.	—2,345			
Col. 4—*See* paragraph 9 of the Review				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education"—*concld.*				
For rounding—				
Charged		*200*	..	*—200*
Voted		360	..	—360
Surrenders or withdrawals within grant or appropriation				
R.	28,548	28,548	..	—28,548
Total Grant No. 20—Charges on account of Education—				
Charged		*11,51,000*	*11,50,601*	*—399*
Voted		2,21,04,000	2,18,99,524	—2,04,476

REVIEW.

1. The original grant of Rs.1,99,22,000 was augmented by a supplementary grant of Rs.21,82,000 sanctioned on the 14th March, 1955 to meet increased expenditure under sub-heads A, B.1(1), I and 0.11.

2. In the charged section the saving of Rs. 399 works out to 0·03 per cent. of the appropriation as against the excess of 0·4 per cent. in the preceding year.

.3 In the voted section the saving of Rs.2,04,476 works out to 0·9 per cent. of the grant as compared with 8·9 per cent. in the previous year. A sum of Rs.28,548 was, however, surrendered reducing the final saving to 0·8 per cent. of the modified grant as compared with 2·0 per cent. in the preceding year.

4. *Sub-heads K.1 and 0.10* are cases of omission to surrender anticipated savings.

5. *Sub-heads K.2, M. 2(2), 0·7(2) and P* present instances of omission to obtain additional funds to cover the anticipated excesses.

6. In view of the ultimate excesses the reappropriations under the *sub-heads M. 2(2), O. 7(2) and P* proved partly or wholly injudicious.

7. In view of the ultimate saving the reappropriation under the *sub-head K.1* proved partly unnecessary.

8. The figures under the *sub-heads 0·7(2), 0.10 and P* have not been accepted by the Controlling Officer (Secretary, Education Department). The explanations for the variations in col. 4 and reasons for non-regularisation of the excesses and savings have also not been furnished.

9. The Stores Account of the Ahsanullah Engineering College, Dacca for the year is appended.

Stores Account of the Ahsanullah Engineering College, Dacca, for the year 1954-55.

Particulars.	Timber.	Iron.	Paints.	Fuel.	Miscellaneous.	Tools.	Total.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	10,063	29,473	18,766	7,294	1,92,646	*2,01,420	4,59,662
Receipts—							
By local purchase ..	1,217	2,921	32	..	21,379	2,044	27,593
(*b*) From other Government Departments	..	..	..	..	..	..	..
(*c*) From Overseas ..	..	..	..	..	..	..	..
(*d*) From other sources ..	..	..	..	..	..	..	..
(*e*) Surplus Stores found as a result of stock verification ..	..	380	..	2,418	1,384	..	4,182
Total Receipts ..	11,280	32,774	18,798	9,712	2,15,409	2,03,464	4,91,437
Issues—							
(*a*) Issues for different works etc. ..	5,362	3,692	781	4,017	29,638	..	43,490
(*b*) Depreciations written off ..	..	..	..	..	..	..	..
(*c*) Losses and shortages found as a result of stock verification (written off)	..	..	..	..	..	966	966
Total Issues ..	5,362	3,692	781	4,017	29,638	**966	44,456
Closing balance ..	5,918	29,082	18,017	5,695	1,85,771	2,02,498	4,46,981

*The difference of Rs. 2,374 is due to clerical error in the Accounts for 1953-54.

**Rs. 966 representing the value of tools lost by the students while working in the workshops was recovered and deposited in the Treasury.

Certified that the figures represent a fair account of affairs and they agree with the figures recorded in the Departmental Registers. All articles have been physically verified.

A. B. SALAM,
Store-keeper.

A. M. AHMED,
Professor,
Mechanical Engineering.

MUFTI ALAUDDIN AHMED,
Accountant.

Dacca,
The 13th August, 1958.

M. A. RASHID,
Principal,
Ahsanullah Engineering College, Dacca.

AUDIT CERTIFICATE,

The Stores Account of the Ahsanullah Engineering College, Dacca, for the year 1954-55 was locally test-audited with reference to the records available in the Local Office. Subject to the following audit comments, it is certified that the account is correct to the best of my information and in consideration of the explanations given to me.

F. H. KHAN,
Examiner,
Outside Audit Department.

Dacca,
The 8th December, 1958.

AUDIT COMMENTS.

1. Stock of small tools was not physically verified during the year 1954-55.
2. The difference of Rs. 2,374 between the closing balance of 1953-54 and opening balance of 1954-55 of the small tools was due to incorrect accounting during 1953-54.
3. The sum of Rs. 966 representing the value of tools lost by the students was recovered during the years 1955-56 (Rs. 426) and 1956-57 (Rs. 540).

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—Medical".				
A.—Medical Establishment—				
A.1.—Pay of Officers—				
Charged—				
O	*4,700*	*5,100*	*6,581*	*+1,481*
R.	*400*			

Col.4.—Due to posting of officers with higher pay in places of officers drawing lower pay. The excess was not regularised due to non-acceptance by Government of a proposal for reappropriation.

Voted—				
O.	2,18,400	2,19,715	2,27,629	+7,914
R.	1,315			

Col.4.—Drawal of increased pay due to refixation of pay in the prescribed scales towards the close of the year.

A.2.—Pay of Establishment—				
Charged—				
O.	*4,700*	*4,000*	*4,049*	*+49*
R.	*—700*			
Voted—				
O.	1,85,150	2,13,285	2,16,548	+3,263
R.	28,135			

Col.4.—Due to entertainment of some staff on supernumerary basis on account of the flood of 1954. The excess was not regularised due to non-acceptance by Government of a proposal for reappropriation.

A.3.—Allowances, honoraria, etc.—				
Charged—				
O.	*3,900*	*3,600*	*3,730*	*+130*
R.	*—300*			
Voted—				
O.	1,17,400	1,17,632	1,17,893	+261
R.	232			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—Medical"—*contd.*				
A.—Medical Establishment—*concld.*				
A.4.—Contract Contingencies—				
Charged—		*1,450*	*1,110*	*—340*

Col. 4.—Due to observance of strict economy. The saving could not be regularised due to non-acceptance by Government of a proposal for surrender.

Voted—				
O.	15,000	15,200	15,488	+288
R.	200			
A.5.—Other Contingencies—				
Charged		*100*	*87*	*—13*
Voted—				
O.	8,600	8,950	9,970	+1,020
R.	350			

Col.4.—Due to installation of new telephones in local offices, for which no provision was made in the Budget, towards the close of the financial year.

B.—Hospitals and Dispensaries—				
B.1.—Pay of Officers—				
O.	19,000	24,000	23,202	—798
R.	5,000			
B.2.—Pay of Establishment—				
Charged		*29,000*	*27,871*	*—1,129*
Voted—				
O.	1,50,608	1,93,207	1,92,506	—701
R.	42,599			
B.3.—Allowances, honoraria, etc.—				
Charged		*13,000*	*13,380*	*+380*
Voted—				
O.	1,22,142	1,24,142	1,31,488	+7,346
R.	2,000			

Col.4.—Drawal of increased dearness allowances by the staff on increased pay in the prescribed scales due to refixation of their pay. The excess was not regularised due to non-acceptance by Government of a proposal for reappropriation.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—Medical"—*contd.*				
B.—Hospitals and Dispensaries—*concld.*				
B.4.—Contract Contingencies—				
Charged		*6,150*	*6,335*	+185
Voted—				
O.	58,000	52,748	46,947	—5,801
R.	—5,252			
Col.4.—*See* sub-head A.4—*Charged.*				
B.5.—Other Contingencies—				
Charged—				
O.	*8,300*	*10,300*	*9,665*	—635
S.	*10,000*			
R.	*—8,000*			
Voted—				
O.	2,90,000	2,74,758	2,48,685	—26,073
R.	—15,242			

Col.4.—Lesser supply of medical stores by the Firms within the financial year due to shipping difficulties and late issue of import licences. The saving was not surrendered as the actual position could not be correctly known till the close of the year.

B.6.—Grants-in-aid, Contributions, etc.—				
Charged—				
O.	*7,900*	*10,000*	*10,000*	..
S.	*2,000*			
R.	*100*			
Voted—				
O.	1,000	1,207	882	—325
R.	207			

Col.4.—Non-drawal of the grant by the Charhime Khasmahal Dispensary in the district of Tippera till the close of the year.

B.7.—Expenditure connected with the flood 1954—				
S.	1,39,000	1,31,566	20,791	—1,10,775
R.	—7,434			

Col.4.—*See* paragraph 9 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—Medical"—*contd.*				
C.—Grants for Medical purposes—				
Charged—				
O.	*500*	..	..	..
R.	*—500*			
Voted—				
O.	5,300	870	870	..
R.	—4,430			
D.—Medical Colleges and Schools—				
D.1.—Pay of Officers—				
O.	1,72,300	2,01,579	2,09,860	+8,281
R.	29,279			

Col.4.—Mainly drawal of arrears due to refixation of pay of some officers in the prescribed scales towards the close of the year.

D.2.—Pay of Establishment—				
O.	1,19,221	1,21,016	1,18,958	—2,058
R.	1,795			
D.3.—Allowances, honoraria, etc.—				
O.	1,14,535	1,10,035	1,12,270	+2,235
R.	—4,500			

Col. 4.—Mainly drawal of increased dearness allowances on increased pay in the prescribed scales due to refixation of pay towards the close of the year.

D.4.—Contract Contingencies—				
O.	22,600	22,353	22,723	+370
R.	—247			
D.5.—Other Contingencies—				
O.	59,400	69,560	63,790	—5,770
R.	10,160			

Col.4.—*See* sub-head B.5—Voted.

D.6.—Grants-in-aid, Contributions, etc.—				
O.	9,000	11,000	11,000	..
R.	2,000			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—Medical"—*contd.*				
E.—Mental Hospital—				
E.6.—Establishment charges payable to other Governments, Departments, etc.—				
O.	1,10,000	1,17,000	1,10,874	−6,126
R.	7,000			

Col.4.—Due to excess provision made for the maintenance of the mental patients in the Lahore Mental Hospital on the basis of inflated figures furnished by the Government of the Punjab. The correct actual was not available in time for regularisation.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
F.—Chemical Examiner—				
O.	44,000	52,156	54,183	+2,027
R.	8,156			

Col.4.—Mainly due to entertainment of two Laboratory Assistants for which no provision was made. The excess could not be regularised due to non-receipt of additional grants from Government during the year.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
G.—Provincialisation of Sadar and Sub-divisional Hospitals—				
G.1.—Pay of Officers—				
O.	1,32,000	1,47,283	1,44,945	−2,338
R.	15,283			
G.2.—Pay of Establishment—				
O.	8,75,600	8,03,334	8,07,068	+3,734
R.	−72,266			
G.3.—Allowances, honoraria, etc.—				
O.	5,26,477	5,32,007	5,34,920	+2,913
R.	5,530			
G.4.—Contract Contingencies—				
O.	1,80,000	2,46,005	3,20,571	+74,566
R.	66,005			

Col. 4.—*See* paragraph 9 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
G.5.—Other Contingencies—				
O.	15,50,000	15,92,000	15,04,299	−87,701
S.	92,000			
R.	−50,000			

Col.4.—*See* sub-head B. 5—Voted.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—**Medical**"—*concld.*				
H.—Miscellaneous—				
O.	30,000			
R.	—6,000	24,000	24,000	..
I.—Charges in England—				
O.	2,51,485			
R.	—1,70,000	81,485	1,398	—80,087

Col.4.—Due to non-receipt of stores ordered for in 1952-53 and 1953-54 through the Director General of Supply and Development till the close of the year.

For rounding—				
Charged		*300*	..	*—300*
Voted		—218	..	+218
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*9,000*	*9,000*	..	*—9,000*
Voted—				
R.	1,10,125	1,10,125	..	—1,10,125
Total Grant No. 21.—Medical—				
Charged		*92,000*	*82,808*	*—9,192*
Voted		56,18,000	52,93,758	—3,24,242

REVIEW.

The original grant and appropriation of Rs.53,87,000 and Rs.80,000 were augmented by supplementary grant and appropriation of Rs.2,31,000 and Rs.12,000 respectively sanctioned on the 14th March, 1955 to meet increased expenditure under sub-heads B.5 (*Charged*), B.6 (*Charged*), B.7 and G.5.

2. In the charged section the saving of Rs.9,192 works out to 10·0 per cent. of the appropriation as against the excess of 7·2 per cent. in the previous year. A sum of Rs.9,000 was surrendered reducing the final saving to 0·2 per cent. of the modified appropriation as against the excess of 7·9 per cent. in the previous year.

3. In the voted section the saving of Rs.3,24,242 works out to 5·8 per cent. of the grant as compared with 5·0 per cent. in the preceding year. Out of the saving a sum of Rs.1,10,125 was surrendered reducing the above saving to 3·9 per cent. of the modified grant as against the excess of 1·1 per cent. in the preceding year.

4. *Sub-heads A.1 (Charged and Voted), A.2 (Voted), A.5 (Voted), B.3 (Voted), D.1, D.3, F and G.4* present instances of omission to obtain additional funds to cover the anticipated excesses.

5. *Sub-heads B.4 (Voted), B.5 (Voted), B.6 (Voted), B.7, D.5, E.6, G.3 and I* are cases of omission to surrender the anticipated savings.

6. *Sub-heads B.6 (Voted), D.5 and E.6* are instances of reappropriations obtained unnecessarily or in excess of requirements.

7. *Sub-head D.3* is an instance of injudicious reappropriation causing excess over allotment.

8. In view of the ultimate saving the supplementary grant under *sub-head G.3* proved wholly unnecessary.

9. The controlling officer neither accepted the figures under *sub-head B. 7* nor furnished explanations for the variations in Col. 4 under *sub-heads B. 7 and G. 4* and reasons for non-regularisation of the excesses and savings under the heads.

10. A theft occured in a District Reserve Store on the night of the 17th October, 1948 and the total amount involved was Rs. 2,737. Departmental proceedings were drawn up against the officer-in-charge of the Store, who was found entirely responsible for the loss. His security money amounting to Rs.1,563 was forfeited to Government towards partial recovery of the loss and the balance written off by the Government in July, 1955. A criminal case was also started against him in the Court of Law but he was ultimately discharged by the Court. The District Reserve Store has since been closed down.

11. The Consolidated Stores Account of the Principal State Hospitals in East Bengal for the year 1954-55 is appended.

12. The Stores Account of the Central Medical Store, Tejgaon for the year 1954-55 is also appended.

Consolidated Stores Account of the Principal State Hospitals in East Bengal for the year 1954-55.

Particulars.	Instru-ments and appliances.	Drugs, Medicines and dressings.	Beddings and cloth-ings.	Crockery.	Miscella-neous stores.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening balance on 1st April, 1954	73,762	1,14,358	61,940	3,233	46,922
2. Receipts—					
(*i*) By Local purchase ..	6,356	556	775	3,026	37,231
(*ii*) From Government Depart-ments	1,56,541	5,09,822	78,856	1,077	57,404
(*iii*) Excess in stock taking ..	1,352	268		1,099	..
Total	2,38,011	6,25,004	1,41,571	8,435	1,41,557
3. Issues during the year ..	1,51,293	5,13,347	80,710	5,400	67,254
4. Depreciation	..	..	..	..	670
5. Closing balance on 31st March, 1955	86,718	1,11,657	60,861	3,035	73,633
Total	2,38,011	6,25,004	1,41,571	8,435	1,41,557

Certified that the figures represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Registers. The closing balance of stock was not in excess of requirements and the stock excepting that of one Hospital was verified by the Departmental Officers.

A. CHOUDHURY,
Surgeon-General with the Government of East Pakistan.

K. A. IMAM,
Assistant,
Office of the Surgeon-General with the Government of East Pakistan.

Dacca,
The 7th July, 1958.

AUDIT CERTIFICATE.

The Stores Account of the Principal State Hospitals in East Bengal for 1954-55 were locally test-audited with reference to available records under my supervision. I certify that subject to the following audit comments, the accounts are correct according to the best of of my infomation and in consideration of the explanations given to me.

F. H. KHAN,
Examiner,
Outside Audit Department.

Dacca,
The 10th October, 1958.

AUDIT COMMENTS.

In a hospital the balances as on 31st March, 1955 were not physically verified and some items of medicines and miscellaneous articles were not included in the Stores Account. The Stores Account does not, therefore, represent the actual state of affairs.

Stores Account of the Central Medical Store

Particulars.	Equipment, Instruments and Appliances.				
	Instruments and Appliances.	Glass goods and rubber goods.	X-Ray.	Non-Medical.	Beddings and Clothings.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. (*a*) Opening balance on 1st April, 1954.	9,58,428	1,64,933	94,409	2,00,467	4,13,010
(*b*) Appreciation due to stock verification and revaluation.	10,940	8,706	..	605	..
(*c*) Depreciation due to stock verification and revaluation.	..	..	—13,977	..	—19,332
Total ..	9,69,368	1,73,639	80,432	2,01,072	3,93,678
2. Receipts—					
(*a*) Local Purchase ..	47,653	10,580	1,68,561	1,17,566	3,06,592
(*b*) Purchase from or through other Governments, Departments and overseas.	620	..	..	..	..
Total Receipts ..	48,273	10,580	1,68,561	1,17,566	3,06,592
3. (*a*) Issues during the year ..	2,36,601	51,196	81,939	1,24,976	4,91,196
(*b*) Losses written-off, etc. during the year.	..	197	22,987	..	..
Total Issues ..	2,36,601	51,393	1,04,926	1,24,976	4,91,196
Closing balance on 31st March, 1955	7,81,040	1,32,826	1,44,067	1,93,662	2,09,074

(*i*) The amount of appreciation, *viz*. Rs.99,434 exhibited in column 14 under "Total"
(*ii*) The amount of depreciation, *viz*. Rs. 1,23,397 exhibited in Column 14 under "Total"
the figures under the category "Injections" in the Accounts for 1953-54.

Certified that the figures represent a substantially true state of affairs and that they
in excess of the requirement and the stock was verified by departmental officers. The losses

Dacca.

6th October, 1958.

M. BEPARI,

Accountant.

Tejgaon, Dacca for the year 1954-55.

Medicines and Drugs.							
Spirit and Liquor.	Pulv.	Injections.	Tablets.	Acids.	Chemical and Re-Agents.	Antimalaria Drugs.	Total.
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,47,082	5,64,458	5,54,844	2,55,818	3,76,161	4,67,721	27,59,454	71,56,785
4,159	26,688	..	..	48,336	..	..	99,434
..	..	—19,065	—4,114	..	—66,909	..	—1,23,397
3,51,241	5,91,146	5,35,779	2,51,704	4,24,497	4,00,812	27,59,454	71,32,822
1,15,121	2,08,332	4,64,391	1,11,004	1,12,855	78,565	1,73,895	19,15,115
..	..	..	..	..	..	..	620
1,15,121	2,08,332	4,64,391	1,11,004	1,12,855	78,565	1,73,895	19,15,735
1,60,023	2,06,200	3,82,049	2,07,553	1,49,171	59,745	5,77,338	27,27,987
1,898	2,844	33,863	14,183	39	31,844	7	1,07,862
1,61,921	2,09,044	4,15,912	2,21,736	1,49,210	91,589	5,77,345	28,35,849
3,04,441	5,90,434	5,84,258	1,40,972	3,88,142	3,87,788	23,56,004	62,12,708

was the result of revaluation.

was mainly due to changes in rates. Out of this Rs.100 was due to an error in totaling

agree with the figures recorded in the departmental registers. The closing stock was not
were also written-off under orders of the competent authority.

A. U. AHMED,
Assistant Director of Health Services.

A. K. M. ABDUL WAHED,
Director of Health Services,
East Pakistan.

AUDIT CERTIFICATE.

The Stores Account of the Central Medical Store, Tejgaon, Dacca, for 1954-55 was locally test-audited under my supervision with reference to the records available in the local office. I certify that, subject to the following audit comment, the account is correct to the best of my information and in consideration of the explanations given to me.

F. H. KHAN,

Examiner, Outside Audit Department

Dacca,
The 29th October, 1958.

AUDIT COMMENT.

(1) There was no certificate in the stock ledger to the effect that stores worth Rs. 62,12,708 exhibited in the accounts as closing stock on 31st March 1955 were physically verified.

(2) The loss of stores representing X-Ray films, Chemicals, Injectules, etc., of the total value of Rs. 1,07,862 was written off. This loss was explained to be due to spoilage of X-Ray films, excessive heat in the store, Injectules being time-barred and evaporation of some chemicals in ordinary temperature.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "39.—Public Health".				
A.—Public Health Establishment—				
A(a).—Director of Public Health—				
A(a) (1).—Pay of Officers—				
Charged		*2,800*	*4,514*	*+1,714*

Col. 4.—Due to drawal of pay at an increased rate on account of refixation of pay in the Prescribed Scales of pay. *See* also paragraph 8 of the Review.

Voted—				
O.	1,07,000	95,000	1,07,568	+12,568
R.	—12,000			

Col. 4.—Drawal of pay at increased rates with arrear increments due to refixation of pay in the Prescribed Scales of pay. *See* also paragraph 8 of the Review.

A (a) (2).—Pay of Establishment—				
Charged—				
O.	*40,000*	*33,000*	*34,227*	*+1,227*
R.	*—7,000*			

Col. 4.—Due to drawal of pay at the increased rate by the Rural Medical Officer of Health. *See* also paragraph 8 of the Review.

Voted		1,45,000	1,53,435	+8,435

Col. 4.—*See* paragraph 8 of the Review.

A(a) (3).—Allowances, honoraria, etc.,—				
Charged—				
O.	*32,000*	*29,000*	*27,908*	*—1,092*
R.	*—3,000*			
Voted—				
O.	87,000	79,400	81,454	+2,054
R.	—7,600			

Col. 4.—Due to drawal of dearness allowance on increased pay. *See* also sub-head A(a) (1) Voted.

A(a) (4).—Contract Contingencies—				
Charged—				
O.	*3,500*	*2,500*	*2,274*	*—226*
R.	*—1,000*			
Voted		8,000	3,295	—4,705

Col. 4.—Due to lesser expenditure on purchases than anticipated (Rs.3,705) and economy measures (Rs.1,000). *See* also paragraph 8 of the Review.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1	2	3	4
	Rs.	Rs.	Rs.
Major head "39.—Public Health"—*contd.*			
A.—Public Health Establishment—*concld.*			
A(a)—Director of Public Health—*concld.*			
A(a) (5).—Other Contingencies—			
Charged—			
O. *3,600*			
R. .. .. .. *—50*	*3,550*	*2,306*	*—1,244*
Col. 4.—Due to economy measures. *See* also paragraph 8 of the Review.			
Voted	36,000	26,128	—9,872
Col. 4.—Smaller expenditure due to post-budget decision to purchase medicines and surgical requisites from the Flood Relief Fund. *See* also paragraph 8 of the Review.			
A(b).—Chief Engineer, Public Health Department—			
A(b) (1).—Pay of Officers	80,000	93,139	+13,139
Col. 4.—Drawal of arrears of pay in the Prescribed Scales due to refixation of pay. *See* also paragraph 8 of the Review.			
A(b) (2).—Pay of Establishment—			
O. 87,100			
R. 1,900	89,000	1,05,577	+16,577
Col. 4.—Inevitable expenditure against inadequate budget provision. The excess could not be regularised due to omission.			
A(b) (3).—Allowances, honoraria, etc.—			
O. 41,301			
R. .. .. .. —3,389	37,912	38,257	+345
A(b) (4).—Contingencies—			
O. 8,000			
R. 575	8,575	15,293	+6,718
Col. 4.—*See* sub-head A(b) (2).			
B.—Grants for Public Health purposes—			
B. 3.—Grants-in-aid and contributions towards the pay of Health Officers and Sanitary Inspectors	40,000	1,32,404	+92,404
Col. 4.—*See* paragraph 8 of the Review.			
B. 4.—Other Schemes—			
Charged	*700*	*375*	*—325*
Col. 4.—Due to non-functioning of the schemes to the full extent. *See* also paragraph 8 of the Review.			
Voted—			
O. 9,24,000			
R. .. .. .. —1,09,020	8,14,980	9,90,244	+1,75,264
Col. 4.—*See* paragraph 8 of the Review.			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "39.—Public Health"—*concld.*				
C.—Expenses in connection with epidemic diseases—				
Charged—				
O.	*8,000*	*7,150*	*8,247*	*+1,097*
R.	*—850*			

Col. 4.—Mainly due to purchase of more antimalaria drugs for supply to the sub-centres. *See* also paragraph 8 of the Review.

Voted—				
O.	12,60,000	14,48,855	12,92,260	—1,56,595
S.	1,84,000			
R.	4,855			

Col. 4.—Due to smaller expenditure on antimalaria grant (Rs.84,638), non-entertainment of full staff in connection with epidemics (Rs.24,000), post-budget decision for the purchase of epidemic stores from the funds under Grant No. 31.—Famine (Rs.15,535), non-execution of Kala-azar Scheme owing to late receipt of Government order (Rs.33 653), non-purchase of epidemic stores in connection with flood due to the non-availability in the local market or in the Central Medical Stores (Rs.10,872); partly counter balanced by excess expenditure on free distribution from the quinine grant (Rs.5,259), belated adjustment of expenditure incurred by the High Commissioner for Pakistan in the United Kingdom on account of Stores for Pakistan (Rs.3,828) and leave salary and deputation pay (Rs.3,016). *See* also paragraph 8 of the Review.

D.—Bacteriogical Laboratories—				
O.	2,17,700	2,25,700	2,52,563	+26,863
R.	8,000			

Co. 4.—Mainly due to payment of arrear customs duty on imported materials for the production of vaccine (Rs.18,558) and purchase of more cow calves for larger production of vaccine lymph (Rs.8,000); partly counter balanced by a saving on account of non-drawal of arrear increased pay in the prescribed scales of pay (Rs.2,190). *See* also paragraph 8 of the Review.

E.—Pasteur Institute—				
O.	45,500	44,000	44,928	+928
R.	—1,500			

Col. 4.—*See* paragraph 8 of the Review.

F.—Works—				
O.	82,500	87,500	1,14,112	+26,612
R.	5,000			

Col. 4.—*See* paragraph 8 of the Review.

G.—Charges in England		..	241	+241

Col. 4.—*See* paragraph 8 of the Review.

For rounding—				
Charged		*400*	..	*—400*
Voted		—101	..	+101
Total Major Head 39.—Public Health—				
Charged		*79,100*	*79,851*	*+751*
Voted		32,39,821	34,50,898	+2,11,077

Major Head and Sub-head.		Final Grant or Appropriaion.	Actual Expenditure.	Excess+ Saving-
1		2	3	4
	Rs.	Rs.	Rs.	Rs.
Major Head "70—Capital Outlay on Improvement of Public Health".				
Dacca Sewerage Extension Scheme (Old Town).				
H.—Works		19,50,000	19,60,793	+10,793
I.—Plant and Equipment		2,000	..	-2,000
Col. 4.—Due to non-availabilty of the requisite plant. *See* also paragraph 8 of the Review.				
J.—Establishment		48,000	39,863	-8,137
Col. 4.—Due to vacant post through non-recruitment of some staff. *See* also paragraph 8 of the Review.				
Total Major Head 70.—Capital Outlay on Improvement of Public Health		20,00,000	20,00,656	+656
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R	*11,900*	*11,900*	..	-*11,900*
Voted—				
R	1,13,179	1,13,179	..	-1,13,179
Total Grant No. 22.—Public Heatth—				
Charged		*91,000*	*79,851*	-*11,149*
Voted		53,53,000	54,51,554	+98,554

Review.

The original grant of Rs. 31,69,000 under the major head 39.—Public Health was augmented by a supplementary grant of Rs. 1,84,000 sanctioned on the 14th March, 1955 to meet increased expenditure under sub-head C (*Voted*).

2. In the charged section the saving of Rs. 11,149 works out to 12·3 per cent of the appropriation as compared with 13·0 per cent. in the preceding year. A sum of Rs. 11,900 was surrendered converting the final saving into an excess of 0·9 per cent. of the modified appropriation as against the saving of 10·4 per cent. in the previous year.

3. In the voted section the excess of Rs. 98,554 works out to 1·8 per cent. of the grant as against the saving of 15·7 per cent. in the previous year. A sum of Rs. 1,13,179 was, however, surrendered raising the final excess to 4·0 per cent. of the modified grant.

4. *Sub-heads A(a) (1)(Charged and Voted), A(a)(2)(Charged and Voted), A(a) (3) (Voted), A(b)(1), A(b) (2), A(b) (4), B 3, B. 4 (Voted), C(Charged), D,E,F, andG* are cases of omission to obtain additional funds to cover the excesses.

5. *Sub-heads A(a) (4) (Voted), A(a) (5) (Charged and Voted), B. 4 (Charged), C (Voted), I and J* are cases of omission to surrender savings.

6. In view of the ultimate excesses the re-appropriations under the *sub-heads A (a) (1) (Voted), A(a) (3) (Voted), B 4(Voted), C (Charged) and E* proved either wholly or partly injudicious.

7. In view of the ultimate saving the supplementary grant under *sub-head C (Voted)* proved partly unnecessary.

8. The explanations for variations in col. 4 under *sub-heads A (a) (2) (Voted), B. 3, B. 4 (Voted), E, F and G* and reasons for non-surrender of savings under *sub-heads A (a) (4) (Voted), A (a) (5)(Charged and Voted), B. 4 (Charged), C (Voted), I and J* and for non-regularisation of excesses under *sub-heads A (a) (1) (Charged and Voted), A (a) (2) (Charged and Voted), A (a) (3) (Voted), A(b) (1), B. 3, B. 4 (Voted), C (Charged), D, E, F and G* were not made available to audit and could not, therefore, be furnished.

9. The details of the transactions under the sub-heads "F and H—Works—Suspense" are given in the Annexure.

ANNEXURE.

(*See* sub-heads F and H.)

The transactions under each unit of "Suspense" during 1954-55 are exhibited below :—

Detailed units.	Opening balance.	Debits.	Credits.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
39.—Public Health—				
(*i*) Purchases	—1,29,291	3,03,339	6,24,291	—4,50,243
(*ii*) Stock	1,11,291	..	..	1,11,291
(*iii*) Miscellaneous P. W. Advances ..	21,63,248	7,46,383	3,65,668	25,43,963
Total ..	21,45,248	10,49,722	9,89,959	22,05,011
70.—Capital Outlay on Improvement of Public Health—				
(*i*) Purchases	..	6,97,156	8,70,730	—1,73,574
(*ii*) Stock	..	..	..	..
(*iii*) Miscellaneous P. W. Advances ..	..	2,250	..	2,250
Total ..	..	6,99,406	8,70,730	—1,71,324

The credit balances of Rs.4,50,243 and Rs. 1,73,574 against "Purchases" represent the value of materials purchased but not paid for during the year.

The debit balance of Rs.1,11,291 against "Stock" represents the value of materials in the hands of the Divisional Officers.

The debit balances of Rs.25,43,963 and Rs.2,250 against "Miscellaneous P. W. Advances" represent mainly debits on account of cost of works done on behalf of other Public Works Divisions awaiting adjustments.

Grant No. 23.—Charges on account of Agriculture.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—				
A.—Direction—				
O.	2,35,400	2,88,510	3,00,253	+11,743
R.	53,110			
Col. 4.—*See* paragraph 7 of the Review.				
B.—Superintendence—				
B. 1.—Pay of Officers—				
O.	35,300	34,400	38,496	+4,096
R.	—900			
Col. 4.—*See* paragraph 7 of the Review.				
B. 2.—Pay of Establishment—				
Charged		*53,000*	*55,426*	*+2,426*
Col. 4.—*See* paragraph 7 of the Review.				
Voted—				
O.	41,15,000	42,71,600	41,60,307	—1,11,293
R.	1,56,600			
Col. 4.—*See* paragraph 7 of the Review.				
B. 3.—Allowances, honoraria, etc.—				
Charged		*35,300*	*35,507*	*+207*
Voted—				
O.	25,03,000	23,85,600	23,19,051	—66,549
R.	—1,17,400			
Col. 4.—*See* paragraph 7 of the Review.				
B. 4.—Contingencies—				
Charged		*2,700*	*3,410*	*+710*
Col. 4.—*See* paragraph 7 of the Review.				
Voted—				
O.	2,14,600	2,06,500	2,20,431	+13,931
R.	—8,100			
Col. 4.—*See* paragraph 7 of the Review.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—*contd.*				
C.—Subordinate and Expert staff—				
O.	3,18,000	3,15,400	3,16,444	+1,044
R.	—2,600			
D.—Experimental Farms—				
D. 2.—Pay of Establishment—				
Charged—				
O.	*2,500*	*2,279*	*2,262*	*–17*
R.	*—221*			
Voted—				
O.	48,000	59,400	56,906	–2,494
R.	11,400			
D. 3.—Allowances, honoraria, etc.—				
Charged—				
O.	*1,200*	*1,421*	*1,234*	*–187*
R.	*221*			
Voted—				
O.	23,500	26,600	24,956	–1,644
R.	3,100			
Col. 4.—*See* paragraph 7 of the Review.				
D. 4.—Contingencies—				
Charged		*6,600*	*6,148*	*–452*
Voted— ..				
O.	2,00,000	2,39,900	2,46,933	+7,033
R.	39,900			
Col. 4.—*See* paragraph 7 of the Review.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—*contd.*				
E.—Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—				
E. 1.—Pay of Officers—				
O.	6,500	6,300	6,948	+648
R.	—200			
Col. 4.—*See* paragraph 7 of the Review.				
E. 2.—Pay of Establishment—				
O.	80,000	81,800	23,889	—57,911
R.	1,800			
Col. 4.—*See* paragraph 7 of the Review.				
E. 3.—Allowances, honoraria, etc.—				
O.	45,500	39,100	10,946	—28,154
R.	—6,400			
Col. 4.—*See* paragraph 7 of the Review.				
E. 4.—Contingencies—				
Charged		*4,500*	*2,850*	*—1,650*
Col. 4.—*See* paragraph 7 of the Review.				
Voted—				
O.	4,84,000	4,63,600	2,19,848	—2,43,752
R.	—20,400			
Col. 4.—*See* paragraph 7 of the Review.				
E. 5.—Cost of seeds in connection with the schemes under Grow More Food—				
O.	10,50,000	6,63,700	9,17,493	+2,53,793
R.	—3,86,300			
Col. 4.—*See* paragraph 7 of the Review,				
E. 6.—Grants-in-aid, contributions, etc.—				
O.	7,000	..	1,966	+1,966
R.	—7,000			
Col. 4.—*See* paragraph 7 of the Review.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—*contd.*				
E.—Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—*concld.*				
E. 8.—*Deduct*—Charges on account of staff, etc. recoverable from the Central Government in connection with Grow More Food Schemes.		—1,31,000	—1,49,162	—18,162
Col. 4.—*See* paragraph 7 of the Review.				
F.—Agricultural Experiments and Research—				
F. 1.—Pay of Officers—				
O.	20,200	21,760	17,871	—3,889
R.	1,560			
Col. 4.—*See* paragraph 7 of the Review.				
F. 2.—Pay of Establishment—				
O.	1,15,350	1,22,150	1,08,066	—14,084
R.	6,800			
Col. 4.—*See* paragraph 7 of the Review.				
F. 3.—Allowances, honoraria, etc.—				
O.	71,800	74,540	64,634	—9,906
R	2,740			
Col. 4.—*See* paragraph 7 of the Review.				
F. 4.—Contingencies—				
O.	15,500	27,832	32,106	+4,274
R.	12,332			
Col. 4.—*See* paragraph 7 of the Review.				
F. 5.—Grants-in-aid, contributions, etc. ..	..	300	..	—300
Col. 4.—Due to non-payment of premium to the Butchers for good flaying as a measure of economy. *See* also paragraph 7 of the Review.				
F. 6.—*Add*—Establishment Charges payable to other Governments, Departments, etc. ..	..	49,700	..	—49,700
Col. 4.—*See* paragraph 7 of the Review.				
F. 7.—*Deduct*—Establishment Charges recoverable from other Governments, Departments, etc. ..	..	—49,700	..	+49,700
Col. 4.—*See* paragraph 7 of the Review.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—*concld.*				
For rounding		150	..	--150
G.—Agricultural Education—				
O.	3,17,000	3,62,190	3,53,626	—8,564
R.	45,190			
Col. 4.—*See* paragraph 7 of the Review.				
H.—Agricultural Engineering—				
O.	56,500	63,550	66,504	+2,954
R.	7,050			
Col. 4.—*See* paragraph 7 of the Review.				
I.—Botanical and other Public Gardens		300	300	..
N.—Charges in England—				
O.	100	1,750	488	—1,262
R.	1,650			
Col. 4.—*See* paragraph 7 of the Review.				
For rounding—				
Charged		*200*	..	*—200*
Total Major head "40.—Agriculture"—				
Charged		*1,06,000*	*1,06,837*	*+837*
Voted		96,25,932	93,59,300	—2,66,632
Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research".				
O.—Seed Improvement Operation Schemes—				
O.	84,48,000	25,41,500	1,83,027	—23,58,473
R.	—59,06,500			
Col. 4.—*See* paragraph 7 of the Review.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "71—Capital outlay on Schemes of Agricultural Improvement and Research"—*concld.*				
P.—Schemes for Power Pump and Mechanical Cultivation—				
O.	16,00,000	8,24,000	6,88,308	—1,35,692
R.	—7,76,000			
Col. 4.—*See* paragraph 7 of the Review.				
Q.—*Deduct*—Charges recoverable from the Government of Pakistan for Schemes for Power Pump and Mechanical Cultivation.		—29,14,000	—2,39,703	+26,74,297
Col. 4.—*See* paragraph 7 of the Review.				
Total Major Head "71.—Capital Outlay, etc."		4,51,500	6,31,632	+1,80,132
Surrenders or withdrawals within grant or appropriation—				
R.	68,88,568	68,88,568	..	—68,88,568
Total Grant No. 23.—Charges on account of Agriculture—				
Charged		*1,06,000*	*1,06,837*	*+837*
Voted—		..	..	..
Gross		2,00,60,700	1,03,79,579	—96,81,121
Deductions		—30,94,700	—3,88,647	+27,06,053
Net		1,69,66,000	99,90,932	—69,75,068

REVIEW.

In the charged section the excess of Rs.837 works out to 0.8 per cent. of the appropriation as against the saving of 11.6 per cent. in the previous year.

2. In the voted section the saving of Rs.96,81,121 works out to 48.3 per cent. of the gross grant as compared with 4.4 per cent. in the preceding year. Smaller recoveries to the extent of Rs.27,06,053 reduced the saving to 41.1 per cent of the final grant as compared with 6.5 per cent. in the preceding year. A sum of Rs.68,88,568 was, however, surrendered reducing the final saving to ·86 per cent. of the modified grant. No amount was, however, surrendered in the previous year.

3. *Sub-heads B 2 (Voted), B. 3 (Voted), D. 3 (Voted), E. 2, E. 3, E. 4 (Charged and Voted), E 8, F. 1, F. 2, F. 3, F. 5, F. 6, G, N, O and P* present instances of omission to surrender anticipated savings within the year.

4. *Sub-heads A, B.1, B. 2 (Charged), B. 4 (Charged), D. 4 (Voted), E. 1, E. 5, E. 6, F. 4, F. 7, H and Q* are instances of omission to obtain additional funds to cover the excesses.

5. In view of the ultimate savings the reappropriations under *sub-heads D.3 (Voted), E. 2, F. 1, F. 2, F. 3, G and N* proved wholly or partly unnecessary.

6. In view of the ultimate savings reappropriations under *sub-heads B. 1, B. 4 (Voted), E. 1, E. 5 and E. 6* proved wholly or partly injudicious.

7. The Controlling Officer did not accept the figures of actuals by sub-heads (other than sub-head I) though he accepted the expenditure figures by minor heads. He did not also furnish explanations for the variations under the various sub-heads and reasons for non-regularisation of the excesses or savings before the close of the year.

8. A detailed account of schemes under "Grow More Food" campaign for the year is appended.

9. The expenditure under *sub-head E. 5* includes expenditure on the purchase and distribution of seeds of various kinds for which Seeds Stores were established at various places. Profit and Loss Accounts for the year of the various kinds of seeds in the Seeds Stores are also appended.

Detailed Account of Schemes under Grow More Food Compaign during 1954-55.

Name of Scheme.	Amount of Estimate.	Expenditure during the year 1954-55.
1	2	3
	Rs.	Rs.
(1) Scheme for distribution of Manure ..	10,34,000	6,14,572
(2) Scheme for composting town refuse into Manure ..	35,000	31,004
(3) Scheme for establishment of Seeds Stores in East Pakistan. ..	1,22,000	1,00,310
(4) Scheme for the appointment of Controller of Chemical Fertilizer and staff. ..	5,000	6,622
(5) Scheme for control of Insect-pest diseases ..	5,000	..
(6) Irrigation Scheme at Sylhet ..	50,000	..
(7) Scheme for reclamation of Haor area ..	19,000	..
(8) Scheme for cane crushers and juice boiling pans ..	22,000	10,833
(9) Scheme for conversion of Government Farm into Government Seed Multiplication Farm. ..	27,000	4,990
Total ..	13,19,000	7,68,331

GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Ammonium phosphate at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance—	64,977	*Sales*	49,133
Cost of purchases during the year—		Loss due to shortage in stock taking	6,552
Seed	41,646	*Balance—*	
Incidental charges	6,649	Seed..	34,751
Excess found in stock taking ..	2,308		
Total ..	1,15,580	Total ..	90,436
Profit during the year ..	..	Loss during the year ..	25,144
Grand Total ..	1,15,580	Grand Total ..	1,15,580

Compiled by—

RAFIQUL ISLAM,
Accountant.

Dacca,
The 24th July, 1958.

A. RAZZAQUE,
Personal Assistant,
for Agricultural Development Commissioner, East Pakistan.

Certified as correct.

Dacca,
The 13th August, 1958.

S. ZOHA,
Assistant Accounts Officer,
Outside Audit Department.

GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Fishmeal at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance—	7,672	*Sales—*	4,314
Cost of purchases during the year—		*Loss due to shortage in stock taking*	591
Seed	11,408	*Balance—*	
		Seed	13,078
Incidental charges	1,333		
Excess found in stock taking ..	491		
Total ..	20,904	Total ..	17,983
Profit during the year ..	..	Loss during the year ..	2,921
Grand Total ..	20,904	Grand Total ..	20,904

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GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Linseed Oil Cakes at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance—	2,539	*Sales*	2,448
Cost of purchases during the year—		Loss due to shortage in stock taking	276
Seed	1,054	*Balance*—	
		Seed..	147
Incidental charges	..		
Excess found in stock taking ..	..		
Total ..	3,593	Total ..	2,871
Profit during the year ..	..	Loss during the year ..	722
Grand Total ..	3,593	Grand Total ..	3,593

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GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Neem Oil Cakes at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	1,197	*Sales*	1,047
Cost of purchases during the year—		Loss due to shortage in stock taking	606
Seed	5,148	*Balance*—	
Incidental charges	521	Seed	4,985
Excess found in stock taking ..	176		
Total ..	7,042	Total ..	6,638
Profit during the year ..	..	Loss during the year ..	404
Grand Total ..	7,042	Grand Total ..	7,042

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Certified as correct.

Dacca,
The 13th August, 1958.

S. ZOHA,
Assistant Accounts Officer Outside Audit Department.

GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS)

Profit and Loss Account of Aman Paddy Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	1,220	*Sales*	28,014
Cost of purchases during the year—		Loss due to shortage in stock taking	3,881
Seed	34,716	*Balance*—	
Incidental charges	1,711	Seed	4,472
Excess found in stock taking ..	..		
Total ..	37,647	Total ..	36,367
Profit during the year ..	..	Loss during the year ..	1,280
Grand Total ..	37,647	Grand Total ..	37,647

Compiled by—
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A. RAZZAQUE,
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for Agricultural Development Comissioner,
East Pakistan.

Dacca,
The 24th July, 1958.

Certified as correct.

S. ZOHA,
Assistant Accounts Officer,
Outside Audit Department.

Dacca,
The 13th August, 1958.

GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Aus Paddy Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	21,877	*Sales*	41,028
Cost of purchases during the year—		Loss due to shortage in stock taking	7,051
Seed	49,146	*Balance*—	
Incidental charges	3,471	Seed	14,720
Excess found in stock taking ..	..		
Total ..	74,494	Total	62,799
Profit during the year ..	..	Loss during the year ..	11,695
Grand Total ..	74,494	Grand Total ..	74,494

Compiled by—
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East Pakistan.

Dacca,
The 24th July, 1958.

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Assistant Accounts Officer,
Outside Audit Department.

Dacca,
The 13th August, 1958.

GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Mustard Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	70	*Sales*	4,616
Cost of purchases during the year—		Loss due to shortage in stock taking	205
Seed	5,461	*Balance*—	
Incidental charges	101	Seed	549
Excess found in stock taking ..	50		
Total ..	5,682	Total ..	5,370
Profit during the year ..	..	Loss during the year ..	312
Grand Total ..	5,682	Grand Total ..	5,682

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GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Rahar Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	5	*Sales*	83
Cost of purchases during the year—		Loss due to shortage in stock taking	4
Seed	94	*Balance*—	
Incidental charges	1	Seed	13
Excess found in stock taking ..	..		
Total ..	100	Total ..	100
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	100	Grand Total ..	100

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Lentil Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount. Rs.		Amount. Rs.
Opening Balance	85	*Sales*	6,626
Cost of purchases during the year—		Loss due to shortage in stock taking	135
		Balance—	
Seed	7,367	Seed	552
Incidental charges	8		
Excess found in stock taking ..	..		
Total ..	7,460	Total ..	7,313
Profit during the year— ..	..	Loss during the year ..	147
Grand Total ..	7,460	Grand Total ..	7,460

Compiled by—
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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS).

Profit and Loss Account of Maize Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount. Rs.		Amount. Rs.
Opening Balance	..	*Sales*	21
Cost of purchases during the year—		Loss due to shortage in stock taking	22
Seed	1,181	*Balance*— Seed	1,159
Incidental charges	105		
Excess found in stock taking ..	..		
Total ..	1,286	Total ..	1,202
Profit during the year ..	..	Loss during the year ..	84
Grand Total ..	1,286	Grand Total ..	1,286

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GOVERNMENT OF EAST PAKISTAN.

DIRECTORATE OF AGRICULTURE.

(SEED STORES DEPOTS.)

Profit and Loss Account of Joar Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount. Rs.		Amount. Rs.
Opening Balance	103	*Sales*	1
Cost of purchases during the year—		Loss due to shortage in stock taking	2
Seed	45	*Balance*—	
Incidental charges	..	Seed..	145
Excess found in stock taking ..			
Total ..	148	Total ..	148
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	148	Grand Total ..	148

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GOVERNMENT OF EAST PAKISTAN.

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(SEED STORES DEPOTS.)

Profit and Loss Account of Lady's Finger Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount. Rs.		Amount. Rs.
Opening Balance	9	*Sales*	4
Cost of purchases during the year—		Loss due to shortage in stock taking	..
Seed	86	*Balance*—	
Incidental charges	..	Seed..	91
Excess found in stock taking			
Total ..	95	Total ..	95
Profit during the year	..	Loss during the year ..	..
Grand Total ..	95	Grand Total ..	95

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Jute Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	35,328	*Sales*	12,034
Cost of purchases during the year—		Loss due to shortage in stock taking	19,825
Seed	9,149	*Balance*—	
		Seed	14,409
Incidental charges	59		
Excess found in stock taking ..	7,732		
Total ..	52,268	Total ..	46,268
Profit during the year ..	..	Loss during the year ..	6,000
Grand Total ..	52,268	Grand Total ..	52,268

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Boro Paddy Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	..	*Sales*	1,294
Cost of purchases during the year—		Loss due to shortage in stock taking ..	16
Seed	2,016	*Balance*	..
Incidental charges	107		
Excess found in stock taking	..		
Total ..	2,123	Total ..	1,310
Profit during the year	..	Loss during the year ..	813
Grand Total ..	2,123	Grand Total ..	2,123

Compiled by—

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Wheat Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance— ...	16	*Sales*	1,937
Cost of purchases during year—		Loss due to shortage in stock taking	1
Seed	2,120	*Balance*—	
Incidental charges	28	Seed	107
Excess found in stock taking ..	..		
Total ..	2,164	Total ..	2,045
Profit during the year ..	..	Loss during the year ..	119
Grand Total ..	2,164	Grand Total ..	2,164

Compiled by—

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GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS)

Profit and Loss Account of Kheshari Seed at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	172	*Sales*	347
Cost of purchases during the year—		Loss due to shortage in stock taking ..	57
Seed	258		
Incidental charges	12	*Balance*— Seed	15
Excess found in stock taking ..	..		
Total ..	442	Total ..	419
Profit during the year ..	..	Loss during the year ..	23
Grand Total ..	442	Grand Total ..	442

Compiled by—

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Ground Nut Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	..	*Sales*	124
Cost of purchases during the year—		Loss due to shortage in stock taking	1
Seed	124	*Balance*—	
Incidental charges	1	Seed	..
Excess found in stock taking ..	..		
Total ..	125	Total ..	125
Profit during the year	..	Loss during the year ..	..
Grand Total ..	125	Grand Total ..	125

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Gram Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	62	*Sales*	513
Cost of purchases during the year—		Loss due to shortage in stock taking	6
Seed	472	*Balance*—	
Incidental charges	..	Seed	6
Excess found in stock taking ..	..		
Total ..	534	Total ..	525
Profit during the year	..	Loss during the year ..	9
Grand Total ..	534	Grand Total ..	534

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Tobacco Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	*36*	*Sales*	107
Cost of purchases during the year—		Loss due to shortage in stock taking	1
Seed	148	*Balance*—	
Incidental charges	7	Seed	83
Excess found in stock taking ..	..		
Total ..	191	Total ..	191
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	191	Grand Total ..	191

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GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Sugarcane Cuttings at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	..	*Sales*	173
Cost of purchases during the year—		Loss due to shortage in stock taking	..
Seed	173		
Incidental charges	..	*Balance*	..
Excess found in stock taking ..	..		
Total ..	173	Total ..	173
Profit during the year	..	Loss during the year ..	..
Grand Total ..	173	Grand Total ..	173

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GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Iron Dones at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount. Rs.		Amount. Rs.
Opening Balance	2,232	*Sales*	..
Cost of purchases during the year—		Loss due to shortage in stock taking	..
Tools	..	*Balance*—	
Incidental charges	..	Tools	2,232
Excess found in stock taking ..	..		
Total ..	2,232	Total ..	2,232
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	2,232	Grand Total ..	2,232

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GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Standard Ploughs at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount. Rs.		Amount. Rs.
Opening Balance	22,106	*Sales*	2,416
Cost of purchases during the year—		Loss due to shortage in stock taking	..
Tools	1,640	*Balance*—	
Incidental charges	..	Tools	21,330
Excess found in stock taking ..	..		
Total ..	23,746	Total ..	23,746
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	23,746	Grand Total ..	23,746

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Kodalies at the Seed Stores Depots for the year ended 31st March, 1955

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	86	*Sales*	38
Cost of purchases during the year—		Loss due to shortage in stock taking	..
Tools	125	*Balance—*	
Incidental charges	..	Tools	173
Excess found in stock taking ..	..		
Total ..	211	Total ..	211
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	211	Grand Total ..	211

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Sugar Cane Crushers at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	59,700	*Sales*	..
Cost of purchases during the year—		Loss due to shortage in stock taking	..
Tools	..	*Balance—*	
Incidental charges	..	Tools	59,700
Excess found in stock taking ..	..		
Total ..	59,700	Total ..	59,700
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	59,700	Grand Total ..	59,700

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(SEED STORES DEPOTS.)

Profit and Loss Account of Chakkies at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	46	*Sales*	..
Cost of purchases during the year—		Loss due to shortage in stock taking	..
Tools	..	*Balance*—	
Incidental charges	..	Tools	46
Excess found in stock taking ..	..		
Total ..	46	Total ..	46
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	46	Grand Total ..	46

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Iron and Steel at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount
	Rs.		Rs.
Opening Balance	450	*Sales*	..
Cost of purchases during the year—		Loss due to shortage in stock taking	..
Tools	..	*Balance*—	
Incidental charges	..	Tools	450
Excess found in stock taking ..	..		
Total ..	450	Total ..	450
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	450	Grand Total ..	450

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(SEED STORES DEPOTS.)

Profit and Loss Account of Egyptian Screw at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amoun
	Rs.		Rs.
Opening Balance ..	640	*Sales*	..
Cost of purchases during the year—		Loss due to shortage in stock taking	..
Tools	..	*Balance—*	
Incidental charges	..	Tools	64
Excess found in stock taking ..	..		
Total ..	640	Total ..	64
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	640	Grand Total ..	64

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Persian Wheel at the Seed Stores Depots for the year ended 31st March, 19

	Amount.		Amou
	Rs.		Rs.
Opening Balance	7,135	*Sales*	..
Cost of purchases during the year—		Loss due to shortage in stock taking	..
Tools	..	*Balance—*	
Incidental charges	..	Tools	7,13
Excess found in stock taking ..	..		
Total ..	7,135	Total ..	7,13
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	7,135	Grand Total ..	7,13

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Chaff Cutter at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount. Rs.		Amount. Rs.
Opening Balance	1,105	*Sales*	..
Cost of purchases during the year—		Loss due to shortage in stock taking	..
Tools	..	*Balance—*	
Incidental charges ..	..	Tools	1,105
Excess found in stock taking ..	..		
Total ..	1,105	Total ..	1,105
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	1,105	Grand Total ..	1,105

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of Stirrup Pump at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount. Rs.		Amount. Rs.
Opening Balance	99	*Sales*	..
Cost of purchases during the year—		Loss due to shortage in stock taking	..
Tools	..	*Balance—*	
Incidental charges	..	Tools	99
Excess found in stock taking ..	..		
Total ..	99	Total ..	99
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	99	Grand Total ..	99

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GOVERNMENT OF EAST PAKISTAN.
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(SEED STORES DEPOTS.)

Profit and Loss Account of English Vegetable Seeds at the Seed Stores Depos for the year ended 31st March, 1955.

	Amount.		Amount
	Rs.		Rs.
Opening Balance	700	*Sales*	3,70[illegible]
Cost of purchases during the year—		Loss due to shortage in stock	
Seed	7,732	taking	2[illegible]
Incidental charges	9	*Balance—*	
		Seed	2,47[illegible]
Excess found in stock taking ..	..		..
Total ..	8,441	Total ..	6,495
Profit during the year ..	..	Loss during the year ..	1,946
Grand Total ..	8,441	Grand Total ..	8,441

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(SEED STORES DEPOTS.)

Profit and Loss Account of Pea Seeds at the Seed Stores Depots for he year ended 31st March, 1955.

	Amount.		Amount
	Rs.		Rs.
Opening Balance	325	*Sales*	672
Cost of purchases during the year—		Loss due to shortage in stock	
Seed	960	taking	22
Incidental charges	100	*Balance—* Seed..	164
Excess found in stock taking ..	..		
Total ..	1,385	Total ..	858
Profit during the year ..	..	Loss during the year ..	527
Grand Total ..	1,385	Grand Total ..	1,385

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(SEED STORES DEPOTS.)

Profit and Loss Account of O at Seeds at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	9	*Sales*	..
Cost of purchases during the year—		Loss due to shortage in stock taking	9
Seed	..	*Balance*—	
Incidental charges	..	Seed	..
Excess found in stock taking ..	..		
Total ..	9	Total ..	9
Profit during the year ..	..	Loss during the year ..	..
Grand Total ..	9	Grand Total ..	9

Compiled by—
RAFIQUL ISLAM,
Accountant.

Dacca,
The 24th July, 1958.

A. RAZZAQUE,
Personal Assistant,
for Agricultural Development Commissioner,
East Pakistan.

Certified as correct.

S. ZOHA,
Assistant Accounts Officer,
Outside Audit Department.

Dacca,
The 13th August, 1958.

GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Mustard oil cake at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	2,52,555	*Sales*	2,98,582
Cost of purchases during the year—		Loss due to shortage in stock taking	15,351
Seed	2,37,534	*Balance*—	
Incidental charges	14,811	Seed	89,991
Excess found in stock taking ..	36,525		
Total ..	5,41,425	Total ..	4,03,924
Profit during the year ..	..	Loss during the year ..	1,37,501
Grand Total ..	5,41,425	Grand Total ..	5,41,425

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Dacca,
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GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Bonemeal at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	94,132	*Sales*	85,193
Cost of purchases during the year—		Loss due to shortage in stock taking	6,610
Seed	80,605	*Balance*—	
Incidental charges	12,905	Seed	81,012
Excess found in stock taking ..	*48,871*		
Total ..	2,36,513	Total ..	1,72,815
Profit during the year ..	..	Loss during the year ..	63,698
Grand Total ..	2,36,513	Grand Total ..	2,36,513

Compiled by—
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Accountant.

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Assistant Accounts Officer,
Outside Audit Department.

Dacca,
The 13th August, 1958.

GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Sulphate of Ammonia at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount.		Amount.
	Rs.		Rs.
Opening Balance	31,32,008	*Sales*	12,14,783
Cost of purchases during the year—		Loss due to shortage in stock taking	10,27,840
Seed	12,25,412	*Balance*—	
Incidental charges	1,05,589	Seed	13,38,796
Excess found in stock taking ..	1,52,568		
Total ..	46,15,577	Total ..	35,81,419
Profit during the year ..	..	Loss during the year ..	10,34,158
Grand Total ..	46,15,577	Grand Total ..	46,15,577

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GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Lime at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount. Rs.		Amount. Rs.
Opening Balance	2,858	*Sales*	1,814
Cost of purchases during the year—		Loss due to shortage in stock taking	387
Seed	22,365	*Balance*—	
Incidental charges	2,013	Seed	22,566
Excess found in stock taking ..	136		
Total	27,372	Total ..	24,767
Profit during the year ..	..	Loss during the year ..	2,605
Grand Total ..	27,372	Grand Total ..	27,372

Compiled by—
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Accountant.
Dacca,
The 24th July, 1958.

A. RAZZAQUE,
Personal Assistant,
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East Pakistan.

Certified as correct.

Dacca,
The 13th August, 1958.

S. ZOHA,
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Outside Audit Department.

GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Green Manure at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount. Rs.		Amount. Rs.
Opening Balance	11,570	*Sales*	3,998
Cost of purchases during the year—		Loss due to shortage in stock taking	1,441
Seed	8,677	*Balance*	
Incidental charges	35	Seed	14,118
Excess found in stock taking ..	993		
Total	21,275	Total ..	19,557
Profit during the year ..	..	Loss during the year ..	1,718
Grand Total ..	21,275	Grand Total ..	21,275

Compiled by—
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Accountant.
Dacca,
The 24th July, 1958.

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Personal Assistant,
for Agricultural Development Commissioner,
East Pakistan.

Certified as correct.

Dacca,
The 13th August, 1958.

S. ZOHA,
Assistant Accounts Officer,
Outside Audit Department.

GOVERNMENT OF EAST PAKISTAN.
DIRECTORATE OF AGRICULTURE.
(SEED STORES DEPOTS.)

Profit and Loss Account of Ammonium Sulphate (I.C.A.) at the Seed Stores Depots for the year ended 31st March, 1955.

	Amount. Rs.		Amount. Rs.
Opening Balance	5,94,322	*Sales*	2,30,122
Cost of purchases during the year—		Loss due to shortage in stock taking	57,442
Seed	1,352	*Balance—*	
Incidental charges	642	Seed	52,762
Excess found in stock taking ..	62,303		
Total ..	4,58,619	Total ..	3,40,326
Profit during the year ..	..	Loss during the year ..	1,18,293
Grand Total ..	4,58,619	Grand Total ..	4,58,619

Compiled by—

RAFIQUL ISLAM,
Accountant,

Dacca,
The 24th July, 1958.

A. RAZZAQUE,
Personal Assistant,
for Agricultural Development Commissioner,
East Pakistan.

Certified as correct.

S. ZOHA,
Assistant Accounts Officer,
Outside Audit Department.

Dacca,
The13th August, 1958.

NOTES.

There was a total loss of Rs.14,10,119 from Ammonium Phosphate, Fishmeal, Linseed oil cakes, Neem oil cakes, Aman Paddy seeds, Aus Paddy seeds, Mustard seeds, Lentil seeds, Maize seeds, Jute seeds, Boro Paddy seeds, Wheat seeds, Kheshari seeds, Gram seeds, English Vegetable seeds, Pea seeds, Mustard oil cake, Bonemeal, Sulphate of Ammonium, Lime, Green Manure and Ammonium Sulphate (I. C. A.) during the year 1954-55.

The loss of Rs.14,10,119 was mainly due to—

(*i*) Sale of commodities at subsidised rates.

(*ii*) Damage done by flood of 1954-55 and

(*iii*) Handling and transit shortages and shortages on account of retail sales.

2. Bag Accounts—Price of seeds was fixed inclusive of bags. Hence bag account has not been shown separately in the profit and loss account.

3. The per centage of the incidental charges to the total sales of all seeds during the period under review was 10·03 per cent.

4. The Agricultural Development Commissioner certified that the accounts represent substantially a true account of affairs and they agree with the figures recorded in the Departmental Registers. The closing balances of stock were not in excess of the requirements. He also certified that the stocks were physically verified by the District Agricultural Officers and that some of the shortages were written off and some were under investigation and would be written off in due course under orders of the competent Authority.

5. The reasons for the excesses and shortages in stock taking and the steps taken to guard against them have not been furnished by the controlling officer inspite of reminders.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "41—Veterinary".				
A.—Superintendence—				
O.	1,94,200			
S.	38,000	2,38,190	2,40,418	+2,228
R.	5,990			
B.—Veterinary Education and Research—				
O.	1,35,700	1,29,710	1,28,615	—1,095
R.	—5,990			
C.—Subordinate Establishment—				
C.2.—Pay of Establishment—				
O.	1,93,000			
S.	3,000	1,96,100	2,05,000	+8,900
R.	100			
Col. 4—*See* paragraphs 6 and 7 of the Review.				
C. 3.—Allowances, honoraria, etc.—				
O.	98,800			
S.	1,000	99,700	1,05,303	+5,603
R.	—100			
Col. 4.—*See* paragraphs 6 and 7 of the Review.				
C. 4.—Contingencies—				
O.	3,06,500	3,52,500	3,58,466	+5,966
S.	46,000			
Col. 4.—*See* paragraphs 6 and 7 of the Review.				
D.—Hospitals and Dispensaries—				
D. 1.—Pay of Officers—..		8,000	12,127	+4,127
Col. 4.—*See* paragraph 7 of the Review.				
D. 2.—Pay of Establishment—				
Charged		*15,000*	*19,993*	*+4,993*
Col. 4.—*See* paragraph 7 of the Review.				
Voted—				
O.	4,30,000	4,65,000	4,72,013	+7,013
S.	35,000			
Col. 4.—*See* paragraphs 6 and 7 of the Review.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary"—*contd.*			
D.—Hospitals an d Dispensaries—*concld.*			
D. 3.—Allowances, honoraria, etc.—			
Charged	*13,700*	*11,873*	*−1,827*
Col. 4.—*See* paragraph 7 of the Review.			
Voted—			
O. .. .. .. 2,40,000 S. 2,000	2,42,000	2,58,615	+16,615
Col. 4.—*See* paragraphs 6 and 7 of the Review.			
D. 4.—Contingencies—			
Charged	*2,950*	*3,156*	+206
Col. 4.—*See* paragraphs 6 and 7 of the Review.			
Voted	99,000	1,28,563	+29,563
Col. 4.—*See* paragraphs 6 and 7 of the Review.			
D. 5.—Grants-in -aid, contributions, etc. ..	1,000	2,000	+1,000
Col. 4.—*See* paragraph 7 of the Review.			
D. 6.—*Add*—Establishment and other charges payable to other Governments, Departments, etc . ..	6,000	..	−6,000
Col. 4.—*See* paragraph 7 of the Review.			
D. 7.—*Deduct*—Establishment and other charges recoverable from other Governments, Departments, etc.	—6,000	..	+6,000
Col. 4.—*See* paragraph 7 of the Review.			
G.—Other Charges—			
S 98,000	98,000	94,304	−3,696
Col. 4.—*See* paragraph 6 of the Review.			
H.—Charges in England	1,950	7,639	+,689
Col. 4.—*See* paragraphs 6 and 7 of the Review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41 Veterinary"—*concld.*			
For rounding—			
Charged	*350*	..	*—350*
Voted	—150	..	+150
Total Grant No. 24.—Charges on account of Veterinary—			
Charged	*32,000*	*35,022*	*+3,022*
Voted—			
Gross	19,37,000	20,13,063	+76,063
Deductions	—6,000	..	+,6,0002
Net	19,31,000	20,13,063	+82,063

REVIEW.

The original grant of Rs. 17,08,000 was augmented by a suplementary provision of Rs.2,23,000 sanctioned on the 14th March, 1955 to meet increased expenditure under sub-heads A, C. 2, C. 3, C. 4, D. 2 (Voted), D. 3 (Voted) and G.

2. In the charged section the excess of Rs. 3,022 works out to 9·4 per cent. of the appropriation as compared with 19·2 per cent. in preceding year.

3. In the voted section the excess of Rs. 82,063 works out to 4·2 per cent. of of the net grant as compared with 5·4 per cent. in the preceding year.

4. *Sub-heads C. 2, C. 3, C. 4, D. 1, D. 2 (Charged and Voted), D. 3 (Voted), D. 4 (Charged and Voted), D. 5, D. 7 and H* present instances of omission to obtain additional funds to cover the anticipated excesses.

5. *Sub-heads D.3 (Charged) and D. 6* are instances of omission to surrender savings.

6. The figures of final grants under *sub-heads C. 2, C. 3, C, 4 D. 2 (Voted) and D. 3. (Voted)* have not been accepted by the Controlling Officer on the ground that the distribution of Supplementary Grant furnished by the Finance Department and accepted in Audit was not acceptable to them. The figures of actual expenditure under the *sub-heads A, B, C. 2,C. 3, C. 4, D. 2 (Voted), D. 3. (Voted), D. 4 (Charged and Voted), G and H* have not also been accepted by the Controlling Officer due to non-reconciliation of the figures.

7. Explanations for the variations in Col. 4. under sub-heads C. 2, C. 3, C. 4, D. 1, D. 2 (Charged and Voted), D. 3 (Charged and Voted), D. 4(Charged and Voted), D. 5, D. 6, D. 7 and H were not made available to Audit together with reasons for their non-regularisation within the year for incorporation in the Appropriation Accounts.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "42.—Co-operation".				
A.—Superintendence—				
A.1.—Pay of Officers—				
O.	1,08,000	85,900	86,201	+301
R.	—22,100			
A. 2.—Pay of Establishment—				
O.	11,90,500	13,08,500	11,49,569	– 1,58,931
S.	1,56,000			
R.	– 38,000			

Col. 4.—Non-payment of the arrears of pay in the prescribed scales for want of fixation of pay in a large number of cases. The saving was not surrendered due to omission.

A. 3.—Allowances, honoraria, etc.				
O.	7,56,000	7,95,000	7,26,153	– 68,847
S.	67,000			
R.	– 28,000			

Col. 4.—*See* sub-head A.2.

A. 4.—Contingencies—				
O.	47,100	49,100	50,123	+1,023
R.	2,000			

Col. 4.—Post-budget decision to pay the arrear house rent of the office of one Assistant Registrar. Additional fund was not obtained through omission.

C.—Other charges—				
C. 1.—Expenditure in connection with the scheme for Co-operative Training and Education—				
O.	30,000	33,100	32,550	– 550
R.	3,100			
C. 2.—Other Expenditure		73,000	65,592	– 7,408

Col.4.—Mainly non-drawal of arrear travelling allowances of officers deputed to the Directorate of Extension and Rural Development. The saving was not surrendered due to omission.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "42.—Co-operation"—*concld.*			
C.—Other charges—*concld.*			
C.3.—Expenditure in connection with the scheme for Purchase of Jute by Co-operative Societies—			
O. .. .. .. 2,22,300 S. .. .. .. 56,000 R. 83,000	3,61,300	3,02,851	−58,449
Col. 4.—Due to non-entertainment of entire staff throughout the year (Rs. 52,844) and economy measures (Rs. 5,733); partly counterbalanced by drawal of arrears of pay due to increments (Rs.128). The saving was not surrendered due to omission.			
For rounding	100	..	−100
Total Grant No. 25—Charges on Account of Co-operative Credit	27,06,000	24,13,039	−2,92,961

Review.

The original grant of Rs. 24,27,000 was augmented by a supplementary grant of Rs. 2,79,000 sanctioned on the 14th March, 1955 to meet increased expenditure under sub-heads A. 2, A. 3 and C. 3.

2. The saving of Rs.2,92,961 works out to 10·8 per cent. of the grant as compared with 4·8 per cent. in the previous year. There was no surrender this year.

3. *Sub-heads A. 2, A. 3, C. 2 and C. 3* are instances of omission to surrender savings.

4. *Sub-head A.4* furnishes an instance of omission to obtain additional fund.

5. In view of the ultimate savings the supplementary grants under *sub-heads A. 2, A. 3 and C. 3* proved wholly unnecessary.

6. The accounts of the Land Mortgage Banks for the year ended 30th June, 1955 and the Review thereon have been appended.

Account and Review of the Land Mortgage Banks for the year ended 30th June, 1955.

Under the Scheme of Co-operative Land Mortgage Banks, ten Co-operative Land Morgtgage Banks were run by the Government of Bengal (Undivided) in selected areas of the Province. Out of these, the Government of East Pakistan are continuing to run seven Co-operative Land Mortgage Banks on the same footing after partition. The principal objects of these Banks are to afford long term credit facilities to substantial cultivators, small land-owners and rent receivers and the like who fall within the description of "persons of limited means" mentioned in the preamble to the Co-operative Societies Act II of 1912. For entitlement to all the facilities they must be members of the Co-operative Societies.

2. It is provided in paragraph 12 of the Scheme for the Co-operative Land Mortgage Banks that the Co-operative Department will make necessary arrangements for the running audit of the Accounts of the Banks and will issue instructions regarding the procedure which should be adopted on the following points:—

(1) Preparation of loan applications.

(2) Investigation of title and enquiry into loan applications.

(3) Valuation of land offered as security.

(4) Payment of loans.

(5) Recovery of loans and interests.

(6) Forms to be used for keeping the accounts for Mortgage deeds and for deeds of Assignments, etc.

3. Under paragraph 13 of the Schemes the East Pakistan Provincial Co-operative Bank Limited is to finance the Land Mortgage Banks in respect of (*i*) granting loans to Land Mortgage Banks, (*ii*) Floating of debentures, (*iii*) the appointment of a separate Committee of Management for Land Mortgage Banks with the Registrar as an *ex-officio* member. This has not, however, materialised due to non-establishment of the Central Land Mortgage Bank which was designed to co-ordinate the activities of the Land Mortgage Banks in the Province. Accordingly Government have undertaken the responsibility of granting Loans to the Land Mortgage Banks through East Pakistan Provincial Co-operative Bank and the cost of management of the existing Land Mortgage Banks continues to be borne by the Government.

4. The Government of East Bangal make a grant of subsidies to the Land Mortgage Banks every year equal to the amount representing the difference between the gross profit and the management charges of the Banks in the event of the latter being greater than the former.

5. The sub-joined statement, compiled from the Profit and Loss Accounts of these Banks furnished by the Registrar, Co-operative Societies, East Pakistan shows their general revenue position for the year ended 30th June, 1955 and their financial relation with the Provincial Government. It will be observed from item No. (5) of the statement that during the year under review all the Banks except the Bank at Jessore were running at a profit.

Statement showing the Revenue position of the Land Mortgage Banks for the year ended 30th June, 1955.

Particulars.	Pabna.	Jessore.	Comilla.	Mymensingh.	Dacca.	Rajshahi.	Khulna.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Interest earned and other receipts	19,736	5,953	17,419	30,446	26,282	24,056	46,761	1,70,653
(2) *Deduct*—Interest paid and other charges ..	1,483	1,890	5,731	12,037	7,622	12,275	28,393	69,431
(3) Gross Profit	18,253	4,063	11,688	18,409	18,660	11,781	18,368	1,01,222
(4) Management charges	9,205	7,140	9,716	10,024	11,061	11,180	10,372	68,698
(5) Difference (More+, Less—)	9,048	—3,077	1,972	8,385	7,599	601	7,996	32,524
(6) Cost of management chargeable to Bank's fund [(4)—(7)].	9,205	4,063	9,716	10,024	11,061	11,180	10,372	65,621
(7) Government subsidy	..	3,077	..	..	..	..	..	3,077
(8) Management charges drawn from Government..	7,295	6,002	8,291	7,668	9,991	7,956	7,861	55,064
(9) Amount recoverable from Banks [(8)—(7)]. ..	7,295	2,925	8,291	7,668	9,991	7,956	7,861	51,987
(10) Amount payable to Bank by Government ..	..	..	...	..	..	..	..	..

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "43.—Industries".				
A.—Industries—				
A. 1.—Pay of Officers-				
O.	2,83,600	2,99,457	2,99,675	+218
R.	15,857			
A. 2.—Pay of Establishment—				
O.	4,38,000	4,45,028	4,56,416	+11,388
R.	7,028			

Col. 4.—Due to drawal of arrears of pay on account of the revision of pay scales. The excess expenditure was authorised by Government but was not regularised by additional grant within the year through oversight.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
A. 3.—Allowances, honoraria, etc.—				
O.	3,06,048	2,87,088	2,86,945	–143
R.	—18,960			
A. 4.—Contract Contingencies—				
O.	15,000	15,960	15,800	–160
R.	960			
A. 5.—Other Contingencies—				
O.	1,56,700	1,34,108	1,36,731	+2,623
R.	—22,592			

Col. 4.—Due to adjustment of some book debits towards the close of the year.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
A. 6.—Scholarships—				
O.	31,000	33,000	33,513	+513
R.	2,000			
A. 7.—Grants-in-aid, Contributions, etc.—				
O.	77,500	93,500	92,931	–569
R.	16,000			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "43.—Industries"—*concld.*				
A.—Industries—*concld.*				
A. 8.—Miscellaneous—				
O.	500			
R.	—293	207	336	+129

Col. 4.—Due to reappropriation of a larger amount from this sub-head on the basis of inaccurate figures of actuals furnished by Local Officers.

For rounding		—348	..	+348
C. Rehabilitation Programme—				
O.	5,000			
R.	—5,000	..	..	..
Total Major Head 43—Industries—Industries ..		13,08,000	13,22,347	+14,347
Major Head "72.—Capital Outlay on Industrial Development".				
E.—Schemes for Industrial Improvement—				
E. 1.—Muslin Cotton Mills—				
R.	13,000	13,000	33,798	+20,798

Col. 4.—Post-budget decision to pay the cost of acquisition of land for the Muslin Cotton Mills. The excess could not be regularised due to non-receipt of demand for additional grants from the Administrative Department.

F.—Reclamation of derelict water areas for production of Fish—				
O.	20,000			
R.	—13,000	7,000	3,452	—3,548

Col. 4.—Due to non-execution of the Scheme on a larger scale for want of the requisite water areas. The saving could not be surrendered as the actual requirement could not be assessed accurately due to organisation and revival of the Department towards the close of the year.

Total Major Head 72.—Capital Outlay on Industrial Development.		20,000	37,250	+17,250
Surrenders or withdrawals within grant or appropriation.				
R.	5,000	5,000	..	—5,000
Total Grant No. 26.—Industries—Industries ..		13,33,000	13,59,597	+26,597

REVIEW.

The excess of Rs. 26,597 works out to 2·0 per cent. of the grant as against the saving of 88·7 per cent. in the preceding year. A sum of Rs.5,000 was surrendered increasing the excess to 2·4 per cent. of the modified grant as against the saving of 65·6 per cent. in the previous year. Grant No. 25—Industries of the preceding year, however, included also the grant relating to "Fisheries" appearing separately as Grant No. 27.—Industries—Fisheries in this compilation.

2. *Sub-heads A. 2 and E. 1* furnish instances of omission to provide funds to cover the anticipated excesses.

3. *Sub-head F* presents an instance of non-surrender of saving.

4. *Sub-heads A. 5 and A. 8* are instances of injudicious reappropriations causing excesses over allotments.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "43.—Industries—Fisheries".				
B.—Fisheries—				
O.	5,11,664	5,10,864	4,40,798	—70,066
R.	—800			

Col. 4.—Mainly due to non-execution of certain Development Schemes for want of the requisite water areas (Rs.44,674), non-recruitment of Assistant Technologists for want of Government decision as to whether the Technological Research Section should remain with the Directorate of Land and Water Use or not (Rs.12,400), lesser tours by the Field Officers mobilised for research work (Rs.11,000), non-drawal of dearness allowance by the deputationists (Rs.1,055) and smaller payment of dearness allowance to the officiating incumbents(Rs.956). The saving could not be surrendered as the actual requirement of the Department could not be assessed accurately due to revival of the Department towards the close of the year.

For rounding		336	..	—336
Surrenders or withdrawals within grant or appropriation—				
R.	800	800	..	—800
Total Grant No. 27—Industries—Fisheries.		5,12,000	4,40,798	—71,202

REVIEW.

The saving of Rs.71,202 works out to 13·9 per cent. of the grant. A sum of Rs. 800 was, however, surrendered reducing the final saving to 13·8 per cent. of the modified grant.

2. *Sub-head B* presents an instance of omission to surrender saving.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+. Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments".				
A.—Labour—				
O.	1,15,000	89,859	88,273	–1,586
R.	–25,141			
B.—Inspector of Factories—				
O.	13,250	8,243	8,305	+62
R.	–5,007			
C.—Inspector of Steam Boilers		20,000	26,062	+6,062

Col. 4.—Mainly due to drawal of arrears of pay and allowances of the Inspector due to re-fixation of his pay with retrospective effect (Rs.4,479) and unavoidable tours against inadequate budget provision (Rs.1,328). The excess was not regularised due to non-receipt of additional grants within the year.

D.—Provincial Statistics—				
Statistics of Industrial and Labour Disputes—				
O.	9,200	9,940	9,937	–3
R.	740			
E.—Administration of Partnership Act, 1932—				
O.	2,800	2,114	2,213	+99
R.	–686			
F.—Administration of the Bengal Money Lenders' Act, 1940. ..		9,400	9,194	–206
G. Miscellaneous—				
G. 1.—Administration of Bengal Shops and Establishments Act, 1940—				
O.	39,400	43,921	44,869	+948
R.	4,521			

Col. 4.—Due to payment of arrear increments for which no provision existed. The excess was not regularised due to omission.

G. 2.—Scheme for the fixation of Jute Prices in East Bengal—				
O.	4,36,500	4,60,533	4,65,819	+5,286
R.	24,033			

Col. 4.—Mainly due to payment of arrear house rent (Rs. 6,043) and larger expenditure on travelling allowances than anticipated (Rs.5,328); partly set off by non-drawal of arrears of pay of some members of the staff within the year on account of non-fixation of their pay (Rs. 6,110). The excess could not be regularised due to non-receipt of additional grants from Government.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"—*concld.*			
G.—Miscellaneous—*concld.*			
G. 4.—Provincial Statistical Board and Bureau of Commercial and Industrial Intelligence ..	2,14,000	2,44,455	+30,455

Col. 4.—Mainly due to drawal of arrears of pay and allowances, etc., by officers and staff on account of refixation of pay in he prescribed scales (Rs. 18,100), payment of customs duty, sales tax, etc., for 2 consignments of Power Samas Machines (Rs. 11,713) and adjustment of the cost of journals purchased through the High Commissioner for Pakistan in the United Kingdom after the close of the year (Rs.346). *See* also paragraph 3 of the Review.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
G. 5.—Employment Exchange—			
Charges paid to the Government of Pakistan ..	60,000	60,000	..
G. 6.—Estate Office	1,47,200	1,51,367	+4,167

Col. 4.—Due to entertainment of additional staff for increase in the volume of work (Rs.4,320), and larger expenditure than anticipated on the maintenance of telephones (Rs. 2,118); partly set off by saving due to non-posting of officers for some months (Rs. 2,271). The excess could not be regularised through oversight.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
For rounding		250	..	—250
Surrenders or withdrawals within grant or appropriation—				
R.	1,540	1,540	..	—1,540
Total Grant No. 28.—Miscellaneous Departments ..		10,67,000	11,10,494	+43,494

Review.

The excess of Rs. 43,494 works out to 4·1 per cent. of the grant as agains the saving of 7·3 per cent. in the previous year. A sum of Rs. 1,540 wa surrendered increasing the final excess to 4·2 per cent. of the modified gran as against the saving of 5·8 per cent. in the preceding year.

2. *Sub-heads C, G. 1, G. 2, G. 4 and G. 6* present instances of omission to obtai additional funds during the financial year.

3. The reasons for non-regularisation of the excess under *sub-hea G. 4* were not furnished by the Controlling Officer for incorporation in th Appropriation Accounts.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure	Excess + Saving –
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "50.—Civil Works".				
A.—Original Works— Buildings—				
A. 1.—Land Revenue—				
O.	1,000	..	683	+68[illegible]
R.	—1,000			

Col. 4.—Due to execution of some unavoidable minor works towards the close of th[illegible] financial year.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure	Excess + Saving –
A. 2.—Provincial Excise—				
O.	2,000	659	607	–5[illegible]
R.	—1,341			
A. 3.—Registration		7,400	4,676	–2,7[illegible]

Col. 4.—Due to smaller demand for execution of minor works (Rs. 2,358) and acceptance [illegible] tender at a lower rate (Rs.366). The saving could not be surrendered for want of tim[illegible] intimation from the Inspector-General of Registration.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure	Excess + Saving –
A. 4.—General Administration—				
Charged—				
O.	*13,000*	*12,800*	*11,974*	–8[illegible]
S.	*9,000*			
R.	*—9,200*			
Voted—				
O.	1,36,000	1,13,030	84,230	—28,8[illegible]
R.	—22,970			

Col. 4.—Non-completion of certain works and non-payment of bills therefor within the ye[illegible] (Rs. 11,502), post-budget decision to transfer certain expenditure under sub-head A. 16.—Ci[illegible] Work (Rs.6,533), non-availability of building materials (Rs. 4,012), acceptance of tender [illegible] lower rates (Rs. 3,821) and transfer of site materials to other works (Rs. 2,932).

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure	Excess + Saving –
A. 5.—Administration of Justice—				
O.	13,000	21,610	9,797	—11,8[illegible]
R.	8,610			

Col. 4.—Due to non-execution of work of providing racks in the Record Room of the Hi[illegible] Court for want of vacant possession of the Room (Rs.5,409), non-availability of iron materi[illegible] (Rs.4,944) and non-execution of the work of providing additional fire protection appliances in th[illegible] High Court (Rs. 1,460). The saving could not be surrendered for want of timely informati[illegible] from the subordinate officers.

Major Head and Sub-head.			Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1			2	3	4
			Rs.	Rs.	Rs.
Major Head "50—Civil Works"—*contd.*					
A.—Original Works—*contd.*					
Buildings—*contd.*					
A. 6.—Jails and Convict Settlements—					
Charged			..	*2,351*	*+2,351*

Col. 4.—*See* sub-head A. 1.

Voted—					
O.	..	1,94,000	1,29,173	1,15,441	—13,732
R.	..	—64,827			

Col. 4.—Due to transfer of site materials (Rs. 10,589), slower progress of work for want of building materials (Rs. 2,460) and acceptance of tender at lower rates (Rs. 683).

A. 7.—Police—					
Charged	..		*6,000*	*6,042*	*+42*
Voted—					
O.	..	3,06,000	2,58,300	1,10,218	—1,48,082
R.	..	—47,700			

Col. 4.—Due to non-receipt of debit from the Executive Engineer, Public Health Engineering Department for the sewerage work of the Sardah Police Training College till the close of the financial year (Rs. 1,32,202) and non-payment of cost of land by the Land Acquisition Collector (Rs. 15,880).

A. 9.—Education	..		12,000	8,249	—3,751

Col. 4.—Due to transfer of site materials (Rs. 3,177) and acceptance of tender at lower rates (Rs. 574).

A. 10.—Medical—					
O.	..	2,37,000	2,35,800	1,05,851	—1,29,949
R.	..	—1,200			

Col. 4.—Mainly due to non-receipt of debit from the Public Health Engineering on account of improvement of Sadar and Sub-divisional Hospitals till the close of the year (Rs.50,400), transfer and abjustment of expenditure incurred for the improv ment of Victoria Hospital, Narayanganj under Major Head 38-Medical (Rs.26,000), non-execution of a work in Sylhet on account of an injunction order of the Court (Rs.19,674), non-availability of building materials (Rs.14,070), non-execution of minor works due to late allotment of funds (Rs.8,483) and transfer of site materials (Rs.5,764). The saving could not be surrendered for want of timely information from the local officers.

A. 11.—Public Health	..		1,000	..	—1,000

Col. 4.—Due to non-execution of any work for want of allotment orders from the Directorate of Public Health till the close of the year.

A. 12.—Agriculture	..		5,000	14,187	+9,187

Col. 4.—Mainly due to unavoidable additions and alteration to works as per demand of the Agricultural Department (Rs.4,912) and removal of damaged tile roofing of Bungalows in the Manipur Farm (Rs.4,000). The excess could not be regularised due to ommission.

Major Head and Sub-head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving −. 4
		Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—*contd.*				
A.—Original Works—*concld.*				
Buildings—*concld.*				
A. 13.—Veterinary—				
O.	1,000			
R.	1,200	2,200	1,631	−569

Col. 4.—Due to non-adjustment of the cost of acquisition of land for the drainage of the Jamalganj Poultry Multiplication Centre for want of advice till the close of the year.

A. 15.—Industries—				
O.	4,000			
R.	−916	3,084	3,002	−82
A. 16.—Civil Works—				
O.	1,25,000			
R.	−70,900	54,100	15,584	−38,516

Col. 4.—Mainly due to non-adjustment of cost of Land Acquisition placed at the disposal of Collector, Chittagong (Rs.24,792) non-execution of certain minor works for want of vacant possession of the Bungalows (Rs.6,229), transfer of site materials (Rs.3950), saving due to acceptance of lower tender rates (Rs.1,866) and non-availability of materials (Rs.1659). The saving could not be surrendered for want of timely information from the local officers.

A. 17.—Stationery and Printing—				
O.	2,000			
R.	−100	1,900	1,848	−52
A. 18.—Miscellaneous Departments—				
O.	4,000			
R.	−3,322	678	..	−678

Col. 4.—Due to non-execution of the work for administrative reasons. The saving could not be surrendered for want of timely information from the local officers.

A. 20.—Additions and alterations to Requisitioned Buildings—				
O.	10,000			
R.	−2,200	7,800	3,639	−4,161

Col. 4.—Mainly due to non-execution of some items of work for want of electrical goods (Rs.3,735) and non-payment of a final bill due to non-acceptance of supplementary tender (Rs.426). The saving could not be surrendered for want of timely information from the local officers.

B.—Original Works—				
Communications—				
Charged—				
O.	*3,000*			
R.	*−2,972*	*28*	*..*	−28
Voted—				
O.	14,44,000			
S.	7,04,000			
R.	−8,49,574	12,98,426	4,74,353	−8,24,073

Col. 4.—Due to non-adjustment of cost of acquisition of land for want of advice from the Collectors (Rs. 6,45,561), non-execution of certain works in Sylhet for administrative reasons (Rs.1,16,325) and transfer of site materials (Rs.62,187). The saving could not be surrendered for want of timely information from the local officers.

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "50—Civil Works"—*contd.*						
C.—Repairs—						
Charged—						
O.	..	..	*1,00,000*			
S.	..	..	*1,13,000*	*1,63,000*	*1,61,253*	*—1,747*
R.	..	..	*—50,000*			
Voted—						
O.	..	..	35,90,000			
S.	..	..	55,50,000	58,96,000	59,10,328	+14,328
R.	..	..	—32,44,000			
D.—Establishment—						
Charged	..	..	..	*38,000*	*30,766*	*—7,234*

Col. 4.—Due to non-entertainment of staff as a measure of economy. The saving was not regularised due to non-acceptance by the Finance Department of a proposal for surrender as the same was not submitted in the proper manner within the finacial year.

Voted—						
O.	..	..	26,62,000			
S.	..	..	2,06,000	32,74,000	29,92,144	—2,81,856
R.	..	..	4,06,000			

Col. 4.—Lesser expenditure due to adoption of economy measures. The saving could not be surrendered for want of timely information from the local officers.

E.—Tools and Plant—						
Charged—						
O.	..	..	*2,000*	*1,000*	*919*	*—81*
R.	..	..	*—1,000*			
Voted—						
O.	..	..	2,00,000			
S.	..	..	1,00,000	1,86,700	2,67,595	+80,895
R.	..	..	—1,13,300			

Col. 4.—Due to adjustment of accepted Transfer Debits. This could not be anticipated in time and the excess regularised within the year.

Deduct—Recoveries of Establishment and Tools and Plant charges	..	—2,35,000	—94,176	+1,40,824

Col. 4.—*See* paragraph 8 of the Review.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—*concld.*				
F.—Grants-in-aid—				
Charged—				
O.	*3,750*	*6,322*	*6,322*	..
R.	*2,572*			
Voted—				
O.	90,000	1,00,000	1,00,000	..
R.	10,000			
G.—Suspense—				
Charged		..	*—7,696*	*—7,69*
Col. 4.—Due to belated adjustments.				
Voted—				
O.	1,00,000	1,00,000	2,29,33,890	+2,28,33,8
S.	4,00,000			
R.	—4,00,000			
Col. 4.—*See* Chaged above.				
H.—Charges in England		2,800	2,781	—19
I.—*Deduct*—Amount met from Sugar Cess Fund ..		—2,05,000	..	+2,05,00
Col. 4.—Due to non-payment of the amount by the Food Department till the close of the year.				
For rounding—				
Charged		*250*	..	—25
Voted		—200	..	+20
Total Major Head 50.—Civil Works—				
Charged		*2,27,400*	*2,11,931*	*—15,46*
Voted		1,12,71,460	3,30,66,558	+2,17,95,09
Major Head "80—Town Development Schemes".				
L.—Town Planning Schemes—				
L.1.—Town Planning Schemes at Dacca—				
O.	25,23,000	17,19,519	10,50,931	—6,68,58
R.	—8,03,481			
Col. 4.—Due to transfer of site materials (Rs.6,32,111) and failure of Contractor to comple the work (Rs.36,477). The saving could not be surrendered for want of timely informa tion from the local officers.				
Deduct—Receipts and recoveries on Capital Account		—2,20,000	—7,61,123	—5,41,12
Col. 4.—Due to post-budget decision for the realisation of salamies at higher rates. The saving was not regularised for want of accurate data for adjustment.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "80.—Town Development Schemes"—*concld.*				
L.—Town Planning Schemes—*concld.*				
L.2.—Town Planning Schemes at Chittagong—				
O.	25,77,000	16,79,000	13,26,581	—3,52,419
R.	—8,98,000			

Col. 4.—Due to non-payment of Land Acquisition charges by the Collector till the close of the year.

Deduct—Receipts and recoveries on Capital Account	—26,80,000	—4,20,668	+22,59,332

Col. 4.—*See* paragraph 8 of the Review.

Total Major Head 80.—Town Development Schemes ..	4,98,519	11,95,721	+6,97,202

Major Head "81.—Capital Account of Civil Works outside Revenue Account."

M.—Original Works—Buildings—				
O	21,00,000	17,88,100	9,73,012	—8,15,088
S.	11,09,000			
R.	—14,20,900			

Col. 4.—Transfer of site materials (Rs. 4,58,036), slower progress of work due to non-avilability of materials till the close of the year (Rs.1,88,128) and wrong adjustment in the Resources Division from stock to collection of Bricks (Rs.1,68,924). The saving could not be surrendered for want of timely information from the local officers.

N.—Original Works—				
Comunications—				
Charged—				
O.	*20,000*	*20,000*	*33,098*	*+13,098*
S.	*2,23,000*			
R.	*—2,23,000*			

Col. 4.—Due to execution of some unavoidable works (*viz.* Improvement of Chittagong-Rangamati Road) towards the close of the year.

Voted—				
O	1,64,80,000	93,73,900	90,22,497	—3,51,403
S	61,76,000			
R	—1,32,82,100			

Col. 4.—Non-payment of land-cost by the Land Acquisition Collector till the close of the financial year.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account"—*concld.*			
O.—Miscellaneous	..	1,534	+1,534
Col. 4.—Due to unanticipated receipt of materials from foreign countries.			
Deduct—Recoveries from Central Government ..	–1,03,00,000	..	+1,03,00,000
Col. 4.—Non-recoveries due to non-sanction of estimates of the Strategic Roads by the Central Government till the close of the financial year.			
P.—Tools and Plant—			
O. .. .. 2,00,000 R. .. .. .. —1,87,819	12,181	1,82,674	+1,70,493
Col. 4.—Due to adjustment of cost of articles indented for and received earlier.			
Q.—Stock and Suspense—			
O. .. .. .. 10,00,000 R. .. .. .. —9,54,600	45,400	–1,54,67,986	–1,55,13,386
Col. 4.—Due to non-adjustment of cost of materials received from the various sources.			
Total Major Head 81.—Capital Account of Civil Works outside the Revenue Account—			
Charged	*20,000*	*33,098*	*+13,098*
Voted	9,19,581	–52,88,269	–62,07,850
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. *2,83,600*	*2,83,600*	..	*—2,83,600*
Voted—			
R. 2,19,44,440	2,19,44,440	..	—2,19,44,440
Total Grant No. 29.—Civil Works—			
Charged	*5,31,000*	*2,45,029*	*—2,85,971*
Voted—			
Gross	4,82,74,000	3,02,49,977	–1,80,24,023
Deductions	–1,36,40,000	–12,75,967	+1,23,64,033
Net	3,46,34,000	2,89,74,010	–56,59,990

REVIEW.

The original grant and appropriation of Rs. 2,03,89,000 and Rs.1,86,000 were augmented by supplementary grant and appropriation of Rs.1,42,45,000 and Rs. 3,45,000 respectively, sanctioned on the 14th March, 1955 to meet increased expenditure under sub-heads A. 4 (*Charged*), B(Voted), C (*Charged* and Voted), D(Voted), E(Voted), G(Voted), M and N (*Charged* and Voted).

2. In the charged section the saving of Rs.2,85,971 works out to 53·9 per cent. of the appropriation as compared with 45·0 per cent. in the preceding year. A sum of Rs.2,83,600 was surrendered reducing the percentage of saving to 1·0 per cent. of the modified appropriation as compared with 36·5 per cent. in the previous year.

3. In the voted section the gross saving of Rs.1,80,24,023 works out to 37·3 per cent. of the gross grant as against the excess of 62·7 per cent. in the previous year. Smaller recoveries to the extent of Rs.1,23,64,033 reduced the saving to 16·3 per cent. of the net grant as against the excess of 77.4 per cent. in the preceding year. A sum of Rs.2,19,44,440 was, however, surrendered converting the saving into an excess of 128·3 per cent. of the modified grant as compared with 126·0 per cent. in the preceding year.

4. In view of the ultimate excess the reappropriations under *sub-heads A.1, E (Voted), G(Voted) and P* proved wholly or partly injudicious.

5. In view of the ultimate savings the reappropriations under the *sub-heads A.5 and D(Voted)* proved wholly or partly unnecessary.

6. *Sub-heads A. 3, A. 4(Voted), A. 5, A 6(Voted), A. 7 (Voted), A. 9, A. 10, A. 11, A. 16, A. 20, B (Voted), D(Charged and Voted), L. 1, L. 1—Deduct, L. 2, M, N (Voted) and Q* present instances of omission to surrender savings and *sub-heads A. 12, E(Voted), E—Deduct, G(Voted) and P* furnish instances of omission to obtain additional funds to cover the anticipated excesses.

7. *Sub-heads A. 6 (Charged), G (Charged) and O* present instances of absence of budget provision.

8. The fiigure of actual unde *sub-head H* was not accepted by the Controlling Officer. The explanations for the variation under *sub-heads E-—Duduct and L.2—Deduct* and the reasons for non-regularisation were also not furnished.

9. *Establishment and Tools and Plant charges of Civil works.*—The charges for general establishment, ordinary Tools and Plant and expenditure in England were initially booked in the Accounts for 1954-55 under the major head "50.—Civil Works" and distributed after the close of the year among the major heads "50.—Civil Works", "63 B.—Development/Civil Works," "80.—Town Development Schemes" and "81.—Capital Account of Civil works outside the Revenue Account" in proportion to the outlay on works under these heads. This allocation is technically called *pro-rata* distribution.

No provision for these charges is, however, made in the budget separately under the different major heads as expenditure varies in proportion to the works outlay under the system of *pro-rata* distribution, and consequently, no effective control is possible. Provision for these charges was made in the budget under the following sub-heads under the major head "50.—Civil works.".

Major Head and Sub-heads.	Guide letter of sub-heads.
50.—Civil Works —	
Establishment	.. D
Tools and Plant	.. E
Charges in England	.. H

The expenditure shown in the Appropriation Accounts under the above sub-head were, however, actually distributed in the accounts under the different major heads as shown in the statement below:—

Major heads, etc.	Establishment (Sub-head D)		Tools and Plant (Sub-head E)		Charges in England
	Charged.	Voted.	Charged.	Voted.	(Sub-head H)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50—Civil Works ..	26,024	10,28,832	777	95,021	989
63B.—Development—Civil Works		14,319	..	1,316	14
80—Town Development Schemes ..		3,56,354	..	32,907	333
81.—Capital Account of Civil Works out side the Revenue Account	4,742	14,98,463	142	1,38,351	1,445
Total ..	30,766	28,97,968	919	2,67,595	2,781

10. The gross establishment charges of the Communication, Buildings and Irrigation (Communication and Buildings) Department during 1954-55 amounted to Rs. 30·23 lakhs against the total works outlay of Rs. 1,95·49 lakhs i. e., 15·46 per cent. of the outlay as compared with 9·05 per cent. in the preceding year. A sum of Rs. 94 lakhs was recovered during the year under review on account of establishment charges. The net establishment charges, consequently, amounted to Rs. 29·29 lakhs and were 14·98 per cent. of the total outlay as compared with 7·14 per cent. in the preceding year.

11. The Detailed Statement of Expenditure on important new works for the year is appended at Annexure A.

12. The details of transactions under the head "Suspense" for the year are given in Annexure B.

13. The Stores Account of the Communication and Buildings Department for the year is appended at Annexure C.

ANNEXURE A.

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.– Civil Works—					
Original Works– Buildings—					
I. Major works above Rs.50,000 for which specific provision was made in the budget—					
(1) Construction of the new Headquarters of Madaripur Subdivision at Sakuni ..	50,000	..	..	—50,000	..
Col.5– Work not started for administrative reasons. Estimate Rs.10,49,000; expenditure to end of 1954-55 Rs.8,75,880; balance Rs.1,73,120; in progress. *See* sub-head A. 4—Voted.					
(2) Reconstruction of the Subdivisional Officer's Court (Civil) building damaged by fire and extension and addition of the Court buildings at Habiganj, Sylhet ..	39,000	35,151	31,818	—7,182	—3,333
Cols.5 and 6– Late start of work due to late receipt of the fund. Estimate Rs.1,38,000; expenditure to end of 1954-55 Rs.1,23,718; balance Rs.14,282; in progress. *See* sub-head A. 4—Voted.					
(3) Conversion of the District Jail into a Central Jail at Comilla.	79,000	1,14,000	1,14,916	+35,916	+916
Col.5.– Due to acceleration of work which could not be anticipated at the budget stage. Estimate Rs.41,000; expenditure to end of 1954-55 Rs.1,71,127; excess Rs.1,30,127; in progress. *See* sub-head A.6.					
(4) Extension of Perojpur Sub-Jail	50,000	1,473	1,473	—48,527	..
Col.5.– Same as item (2). Estimate Rs.1,41,000; expenditure to end of 1954-55 Rs.1,473; balance Rs.1,39,527; in progress. *See* sub-head A.6.					
(5) Improvement of Bagerhat Sub-Jail	50,000	..	—1,333	—51,333	—1,333
Cols. 5 and 6.—Due to transfer of site materials. Estimate Rs.1,16,000; expenditure to end of 1954-55 Rs.—1,333; balance Rs.1,17,333; in progress. *See* sub-head A.6.					
(6) Construction of Barrack No. II at Sardah Police Training College.	76,000	..	—1,16,566	—1,92,566	—1,16,566
Cols. 5 and 6.—same as item (5). Estimate Rs.8,77,000; expenditure to end of 1954-55 Rs.1,29,572; balance Rs.7,47,428; in progress; *See* sub-head A.7.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Buildings—*contd.*					
I. Major works above Rs.50,000 for which specific provision was made in the budget—*concld.*					
(7) Construction of buildings in connection with the Reserve Police lines at Comilla including leveling and drainage works.	2,000	..	..	—2,000	..

Col.5.—Same as item (1). Estimate Rs. 1,01,197; expenditure to end of 1954-55 Rs. 92,976; balance Rs.8,221; in progress. *See* sub-head A. 7—Voted.

(8) Water supply and sewerage scheme at Sardah Police Training College ..	2,02,000	2,00,000	1,88,346	—13,654	—11,654

Cols. 5 and 6.—Due to non-receipt of debit from the Public Health Engineering Directorate. Estimate Rs.6,80,000; expenditure to end of 1954-55 Rs.4,35,911; balance Rs.2,44,089; in progress. *See* sub-head A.7—Voted.

(9) Construction of the Sulla Police Station at Prasannapur in the District of Sylhet ..	1,000	612	605	—395	—7

Col. 5.—Due to slow progress of work which could not be foreseen. Estimate Rs.71,000; expenditure to end of 1954-55 Rs.37,831; balance Rs.33,169 ; progress. *See* sub-head A.7—Voted.

(10) Improvement of Sadar and Sub-divisional Hospitals in East Pakistan ..	2,25,000	2,24,962	1,05,851	—1,19,149	—1,19,111

Cols. 5 and 6—Due to non-completion of work for want of materials. Estimate Rs. 23,20,994; expenditure to end of 1954-55 Rs.21,91,669; balance Rs. 1,29,325; in progress. *See* sub-head A. 10—Voted.

(11) Construction of East Bengal House at Karachi ..	1,00,000	500	1,305	—98,695	+805

Col. 5.—Same as item (1). Col. 6.—Due to unforeseen expenditure torwards the close of the year. Estimate *nil*; expenditure to end of 1954-55 Rs.1,305; excess Rs.1,305; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Buildings—*concld.*					
II. Other major works for which specific provision was made in the budget—					
(12) Shifting the district Head-quarters of Noakhali temporarily at Maijdi and metalling the court station Road.	2,000	..	..	—2,000	..
Col. 5.—Same as item (1). Estimate Rs. 42,000; expenditure to end of 1954-55 Rs. 97,076; excess Rs. 55,076; in progress. *See* sub-head A. 4—Voted.					
IV. Minor wroks —					
(13) Collectively—					
Charged	*19,000*	*18,800*	*20,367*	*+1,367*	*+1,567*
See sub-heads A.4, A.6, D and A.7—*Charged.*					
Voted	1,84,000	2,66,236	1,53,228	—30,772	—1,13,008
Cols. 5 and 6.—Explanations not furnished. *See* sub-heads A. 1 to A. 20—Voted.					
Original Works—Communications—					
I. Major works above Rs.50,000 for which specific provision was made in the budget—					
(14) Improvement of Gopalpur-Lalpur Road	20,000	25,000	25,031	+5,031	+31
Col.5.—Due to acceleration of urgent work. Estimate Rs.1,50,000; expenditure to end of 1954-55 Rs.53,033; balance Rs.96,967; in progress. *See* sub-head B—Voted.					
(15) Improvement of Gopalpur-Bonarpara Road	34,000	..	—4,628	—38,628	—4,628
Cols.5 and 6.—Same as item (5). Estimate Rs.2,63,000; expenditure to end of 1954-55 Rs.1,41,593; balance Rs.1,21,407; in progress. *See* sub-head B—Voted.					
(16) Improvement of Setabganj-Saidpur-Nowpara Road	1,00,000	..	1,054	—98,946	+1,054
Col. 5.—Same as item (1). Col. 6.—Due to maintenance of work-charged establishment. Estimate Rs.4,26,000; expenditure to end of 1954-55 Rs.3,087; balance Rs.4,22,913; in progress. *See* sub-head B—Voted.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Communications—*contd.*					
I. Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(17) Improvement of proposed Darsana-Dosta Road ..	18,000	4,885	57	—17,943	—4,828

Cols.5 and 6.—Same as item (1). Estimate Rs.86,000; expenditure to end of 1954-55 Rs.7,610; balance Rs.78,390; in progress. *See* sub-head B—Voted.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(18) Improvement of Subalpur Ghat to Locknathpur Road ..	33,000	840	123	—32,877	—717

Cols. 5 and 6.—Same as item (1). of Estimate Rs. 1,16,000; expenditure to end of 1954-55 Rs.1,866; balance Rs. 1,14,134; in progress. *See* sub-head B—Voted.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(19) Improvement of Jurisheola Road	2,65,000	4,34,800	91,050	—1,73,950	—3,43,750

Cols. 5 and 6.—Due to non-payment of land charges by the Collectors. Estimate Rs. 35,62,000; expenditure to end of 1954-55 Rs. 13,10,738; balance Rs. 22,51,262; in progress. *See* sub-head B—Voted.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(20) Surface improvement of Chittagong -Arakan Road (Dohazari-Ramu Section). ..	3,50,000	21,000	2,019	—3,47,981	—18,981

Cols. 5 and 6.—Work not started for want of specification. Estimate Rs. 37,33,000; expenditure to end of 1954-55 Rs. 14,51,578; balance Rs. 22,81,422; in progress. *See* sub-head B—Voted.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(21) Improvement of Matabi-Raipur Road	1,35,000	1,35,000	12,345	—1,22,655	—1,22,655

Cols. 5 and 6—Same as item (19). Estimate Rs. 13,66,000; expenditure to end of 1954-55 Rs. 6,22,671; balance Rs. 7,43,329; in progress. *See* sub-head B—Voted.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(22) Improvement of Meherpur-Kushtia Road	1,80,000	1,67,000	1,54,982	—25,018	—12,018

Cols. 5 and 6.—Same as item (2). Estimate Rs. 15,72,000; expenditure to end of 1954-55 Rs. 11,60,936; balance Rs. 4,11,064; in progress. *See* sub-head B—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Communications—*contd.*					
I. Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(23) Improvement of Magura-Jhenidah Road.	65,000	1,45,000	1,23,681	+58,681	—21,319
(24) Improvemnet of Ruhea-Goalpara Road.	35,000	23,350	38,370	+3,370	+15,020
(25) Improvement of Comilla-Nabinagar Road	4,000	2,50,000	..	—4,000	—2,50,000
(26) Improvement of Begumganj-Matabi Road.	65,000	65,000	24,570	—40,430	—40,430
(27) Modernising the Meherpur-Chuadanga Road ..	20,000	20,000	8,652	—11,348	—11,348
(28) Improvement of the North Bengal Highway, Dinajpur to Birganj Section (including bridges)	65,000	..	—14,101	—79,101	—14,101

Notes:

(23) Col. 5.—Same as item (3). Col. 6.—Same as item (19). Estimate Rs. 9,03,400; expenditure to end of 1954-55 Rs.2,54,976; balance Rs. 6,48,424; in progress. *See* sub-head B—Voted.

(24) Cols. 5 and 6.—Same as item (3). Estimate Rs. 2,08,500; expenditure to end of 1954-55 Rs. 1,94,622; balance Rs. 13,878; in progress. *See* sub-head B—Voted.

(25) Cols. 5 and 6—Same as item (19). Estimate Rs. 10,04,000; expenditure to end of 1954-55 Rs. 5,06,916; balance Rs. 4,97,084; in progress. *See* sub-head B—Voted.

(26) Cols. 5 and 6—Same as item (19). Estimate Rs. 10,00,000; expenditure to end of 1954-55 Rs. 9,74,076; balance Rs. 25,924, in progress. *See* sub-head B—Voted.

(27) Cols. 5 and 6.—Slow progress of work for want of materials. Estimate Rs. 13,47,000; expenditure to end of 1954-55 Rs. 7,29,215; balance Rs. 6,17,785; in progress. *See* sub-head B—Voted.

(28) Cols. 5 and 6.—Same as item (5). Estimate Rs. 9,37,000; expenditure to end of 1954-55 Rs. 9,15,385; balance Rs. 21,615; in progress. *See* sub-head B—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*concld.*					
Original Works—Communications—*concld.*					
I. Majar works above Rs.50,000 for which specific provision was made in the budget—*concld.*					
(29) Improvement of Chuadanga-Jhenidah Road.	30,000	..	7,354	—22,646	+7,354
Col. 5.—Same as item (27). Col. 6.—Due to belated adjustment of debits. Estimate Rs.9,29,000; expenditure to end of 1954-55 Rs.7,63,993; balance Rs. 1,65,007; in progress; *See* sub-head B—Voted.					
IV. Minor Works—					
(30) Collectively—					
Charged	*3,000*	*28*	..	*—3,000*	—28
See Sub-head B—*Charged*.					
Voted	25,400	17,351	3,794	—21,606	—13,557
See sub-head B—Voted.					
Total 50—Civil Works—					
Charged	*22,000*	*18,828*	*20,367*	*—1,633*	*+1,539*
Voted	25,04,400	21,52,160	9,53,996	—15,50,404	—11,98,164
80.—Town Development Schemes—*Town Development Schemes at Dacca.*					
I. Major works above Rs.50,000 for wich specific provision was made in the budget—					
(31) Development of Industrial area at Tejgaon.	4,73,000	1,95,000	2,00,531	—2,72,469	+5,531
Col. 5.—Due to non-start of work at full speed on administrative reasons. Col. 6.—Same as item (14)—Col. 5. Estimate Rs. 37,15,000; expenditure to end of 1954-55 Rs.25,19,998; balance Rs. 11,95,002; in progress. *See* sub-head L. I.					
(32) Development of Private residential area at Dhanmondai	4,00,000	70,000	73,863	—3,26,137	+3,863
Col. 5.—Same as item (31). Col. 6.—Same as item (14)—Col. 5. Estimate Rs. 18,97,000; expenditure to end of 1954-55 Rs. 11,57,485; balance Rs. 7,39,515; in progress. See sub-head L. I.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure.	Outlay compared with Original appro- priation More + Less—.	Outlay compared with Modified appro- priation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes— *Town Development Schemes at Dacca*—contd.					
I. Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(33) Development of Commercial and Business area near Motijheel	5,00,000	97,000	97,606	—4,02,394	+606
Col. 5.—Same as item (27). Estimate Rs. 25,19,000; expenditure to end of 1954-55 Rs.14,77,996; balance Rs.10,41,004; in progress. *See* sub-head L. I.					
(34) Nowabpur Road extension and shopping Centre, Dacca.	2,50,000	2,70,000	2,65,280	+15,280	—4,720
Cols. 5 and 6.—Same as item (14). Estimate Rs.7,35,000; expenditure to end of 1954-55 Rs. 6,25,139; balance Rs. 1,09,861; in progress. *See* sub-head L. I.					
(35) Development of an area for Provincial Police Headquarters and Central Government Officers and staff quarters at Rajarbagh, Dacca	9,00,000	3,00,000	3,06,875	—5,93,125	+6,875
Col. 5.—Due to lesser demand for work than anticipated. Col. 6.—Same as item (14)—Col. 5. Estimate Rs.35,27,000; expenditure to end of 1954-55 Rs.23,89,674; balance Rs.11,37,326; in progress. *See* sub-head L. I.					
(36) Market near Azimpura staff colony	..	1,61,600	1,25,200	+1,25,200	—36,400
Col. 5.—Post-budget decision for the execution of the work. Col. 6.—Non-completion of work due to dearth of technical hands. Estimate Rs.21,97,000; expenditure to end of 1954-55 Rs.28,16,980; excess Rs.6,19,980; in progress. *See* sub-head L. I.					
(37) Development of Private Tanneries, Dacca.	..	..	—8,265	—8,265	—8,265
Cols. 5 and 6.—Same as item (5). Estimate Rs. 3,79,000; expenditure to end of 1954-55 Rs. 58,178; balance Rs. 3,20,822; in progress. *See* sub-head L. I.					
(38) Removal and Reconstruction of Dacca Sporting Association and other playgrounds at Dacca	..	..	—637	—637	—637
Cols. 5 and 6.—Same as item (5). Estimate Rs.3,71,000; expenditure to end of 1954-55 Rs.2,94,268; balance Rs.76,732; in progress. *See* sub-head L. I.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure.	Outlay compared with Original appro- priation More+ Less—.	Outlay compared with Modified appro- priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes— *Town Development Schemes at Dacca*—contd.					
I. Major works above Rs.50,000 for which specific provision was made in the budget—*contd.*					
(39) Re-alignment and Development of Eskaton Road	..	..	—11,534	—11,534	—11,534
Cols. 5 and 6.—Same as item (5). Estimate *nil*; expenditure to end of 1954-55 Rs. 55,183; excess Rs. 55,183; in progress. *See* sub-head L. 1.					
(40) Re-alignment of Satmasjid Road	..	2,919	3,006	+3,006	+87
Col. 5.—Same as item (36)—Col 5. Estimate Rs.2,32,000; expenditure to end of 1954-55 Rs.2,30,551; balance Rs. 1,449; in progress. *See* sub-head L.1.					
(41) Construction and realignment of Dilkhusa Road	..	..	—32,342	—32,342	—32,342
Cols. 5 and 6—Same as item (5). Estimate Rs. 6,76,000; expenditure to end of 1954-55 Rs. 1,54,857; balance Rs. 5,21,143; in progress. *See* sub-head L. 1.					
(42) Collectively	..	6,15,931	31,348	+31,348	—5,84,383
Cols. 5 and 6.—Explanations not furnished. *See* sub-head L. 1.					
Town Planning Schemes at Chittagong.					
(43) Development of an Industrial area at Chittagong	4,50,000	5,17,000	4,49,794	—206	—67,206
Col. 6.—Same as item (19). Estimate Rs. 32,38,000, expenditure to end of 1954-55 Rs. 19,74,250; balance Rs. 12,63,750; in progress. *See* sub-head L. 2.					
(44) Development of Residential area at Chittagong	4,00,000	..	2,01,781	—1,98,219	+2,01,781
Col. 5.—Same as item (19). Col. 6.—Non-allotment of fund through oversight by the Controlling Officers. Estimate Rs.7,36,000; expenditure to end of 1954-55 Rs.7,04,280; balance Rs. 31,720; in progress. *See* sub-head L.2.					
(45) Extension of Chittagong Development Areas and development of 160 acres of land for officers and staff quarters of Central Government, etc.	11,13,000	8,15,000	5,11,743	—6,01,257	—3,03,257
Cols 5. and 6.—Same as item (19). Estimate Rs. 80,37,000; expenditure to end of 1954-55 Rs. 16,79,553; balance Rs. 63,57,447; in progress. *See* sub-head L.2.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure.	Outlay compared with Original appro- priation More+ Less—.	Outlay compared with Modified appro- priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes— *Town Develoment Schemes at Chittagong*—contd.					
I. Major Works above Rs.50,000 for which specific provision was made in the budget—*concld.*					
(46) Development of Commercial area at Chittagong.	1,14,000	4,90,000	—1,35,117	—2,49,117	—6,25,117

Cols. 5 and 6.—Same as items (5) and (19). Estimate Rs. 29,77,000; expenditure to end of 1954-55 Rs. 22,61,170; balance Rs. 7,15,830; in progress. *See* sub-head L.2.

(47) Development of Godown area, Chittagong.	5,00,000	3,00,000	2,98,380	—2,01,620	—1,620

Col. 5.—Same as item (35)—Col. 5. Estimate Rs. 16,01,000; expenditure to end of 1954-55 Rs. 10,30,490; balance Rs. 5,70,510;in progress. *See* sub-head L.2.

(48) Collectively	..	—4,35,931	..	..	+4,35,931

Cols 5 and 6.—Explanations not furnished.

Total 80—Town Development Schemes.	51,00,000	33,98,519	23,77,512	—27,22,488	—10,21,007
81.—Civil Works not charged to Revenue—					
Original Works—Buildings—					
I. Major works above Rs.50,000 for which specific provision was made in the budget.					
(49) Construction of quarters for the accommodation of officers, staff, etc., Dacca	4,00,000	28,500	16,925	—3,83,075	—11,575

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 1,79,83,000; expenditure to end of 1954-55 Rs. 1,38,27,901; balance Rs. 41,55,099; in progress. *See* sub-head M.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Buildings—					
I. Major works above Rs. 50,000 for which specific provision was made in the budget—*contd.*					
(50) Construction of a shed for Medical Stores at Tejgaon	1,39,000	1,26,511	1,26,414	—12,586	—97

Col. 5.—Explanation not furnished. Estimate Rs. 5,90,000; expenditure to end of 1954-55 Rs. 6,80,655; excess Rs. 90,655; in progress. *See* sub-head M.

(51) Construction of East Bengal Tanning Institute at Hazaribagh	85,000	36,392	8,453	—76,547	—27,939

Cols. 5 and 6.—Non-receipt of debit for water supply from the Public Health Department. Estimate Rs. 7,84,000; expenditure to end of 1954-55 Rs. 6,74,844; balance Rs. 1,09,156; in progress. *See* sub head M.

(52) Construction of Ceramic Institute at Tejgaon	82,000	20,000	33,132	—48,868	+13,132

Col. 5.—Same as item (5). Col. 6.—Same as item (14)—Col. 5. Estimate Rs. 11,69,000; expenditure to end of 1954-55 Rs. 9,21,993; balance Rs. 2,47,007; in progress. *See* sub-head M.

(53) East Pakistan Government Press at Tejgaon, Dacca	2,00,000	3,01,000	2,79,666	+79,666	—21,334

Col. 5.—Due to completion of some urgent electrical works towards the close of the year. Col. 6.—Same as item (5). Estimate Rs.41,97,000; expenditure to end of 1954-55 Rs.36,95,586; balance Rs. 5,01,414; in progress. *See* sub-head M.

(54) Construction of Polytechnic Institute at Tejgaon	6,00,000	4,05,000	3,86,393	—2,13,607	—18,607

Col. 5.—Explanation not furnished. Estimate Rs. 34,36,000; expenditure to end of 1954-55 Rs. 29,39,354; balance Rs. 4,96,646; in progress. *See* sub-head M.

(55) Extension of the Law Court Buildings at Chittagong.	90,000	3,878	..	—90,000	—3,878

Cols. 5 and 6.—Due to non-acceptance of supplementary tenders. Estimate Rs. 6,10,000; expenditure to end of 1954-55 Rs. 5,26,779; balance Rs. 83,221; in progress. *See* sub-head M.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Buildings—*contd.*					
I. Major works above Rs.50,000 for which specific provision was made in the budget—*concld.*					
(56) Development of Cox's Bazar as Health Resort	15,000	50,000	36,305	+21,305	—13,695

Col. 5.—Same as item (14)-Col. 5. Col. 6.—Same as item (55). Estimate Rs. 4,62,000; expenditure to end of 1954-55 Rs. 3,71,520; balance Rs. 90,480; in progress. *See* sub-head M.

(57) Construction of a Hotel at Shahbagh, Dacca	3,80,000	3,70,000	3,71,988	—8,012	+1,988

Col. 5.—Explanation not furnished. Estimate Rs.56,32,000; expenditure to end of 1954-55 Rs.45,23,138; balance Rs. 10,08,862; in progress. *See* sub-head M.

(58) Construction of three storeyed barrack at Rajarbagh	18,000	85,300	76,946	+58,946	—8,354

Col. 5.—Explanation not furnished. Col. 6.—Non-payment of bills for certain discrepancies at the closing day of the year. Estimate Rs. 11,64,000; expenditure to end of 1954-55 Rs. 9,79,925; balance Rs. 1,84,075; in progress. *See* sub-head M.

(59) Improvement of Dacca Medical College	3,000	..	..	—3,000	..

Col. 5.—Explanation not furnished. Estimate Rs. 3,00,000; expenditure to end of 1954-55 Rs. 11,11,872; excess Rs. 8,11,872; in progress. *See* sub-head M.

(60) Improvement of Dacca Engineering College	80,000	..	..	—80,000	..

Col. 5.—Explanation not furnished. Estimate Rs.3,29,000; expenditure to end of 1954-55 Rs. 8,89,631; excess Rs. 5,60,631; in progress. *See* sub-head M.

II. Other major works for which specific provision was made in the budget.					
(61) Construction of Communication, Buildings and Irrigation Stores Godown at Dacca and Chittagong.	8,000	8,000	7,286	—714	—714

Cols. 5 and 6.—Explanation not furnished. Estimate *nil*; expenditure to end of 1954-55 Rs. 7,286; excess Rs. 7,286; in progress. *See* sub-head M.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure.	Outlay compared with Original appro- priation More+ Less—.	Outlay compared with Modified appro- priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Buildings—*contd.*					
III. Major works for which specific provision was not made in the budget.					
(62) Light storey over the Fazlul Hoque Muslim Hall, Dacca	..	..	8,925	+8,925	+8,925
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 7,12,000; expenditure to end of 1954-55 Rs. 6,25,380; balance Rs. 86,620; in progress. *See* sub-head M.					
(63) Light Storey over the existing Dacca Hall, Dacca ..	..	..	21,740	+21,740	+21,740
Cols. 5 and 6.—Explanations not furnished. Estimate Rs.7,12,000; expenditure to end of 1954-55 Rs. 4,77,381; balance Rs. 2,34,619; in progress. *See* sub-head M.					
(64) Construction of Forms, Stores and Publication building at Tejgaon	..	..	—38,256	—38,256	—38,256
Cols. 5 and 6.—Same as item(5). Estimate Rs.12,74,000; expenditure to end of 1954-55 Rs.9,206; balance Rs.12,64,794; in progress. *See* sub-head M.					
(65) Construction of staff quarters attached to East Paksitan Government Press at Tejgaon	..	..	—72,606	—72,606	—72,606
Cols. 5 and 6.—Same as item(5). Estimate Rs. 44,31,000; expenditure to end of 1954-55 Rs.57,224; balance Rs.44,88,224; in progress. *See* sub-head M.					
(66) Construction of building for the office of the Director of Land Records and Surveys at Tejgaon	..	..	—9,987	—9,987	—9,987
Cols. 5 and 6.—Same as item (5). Estimate Rs.9,15,000; expenditure to end of 1954-55 Rs.11,58,607; excess Rs.2,43,607; in progress. *See* sub-head M.					
(67) Construction of quarters for Readers and Lecturers of the Dacca University ..	..	..	—122	—122	—122
Cols. 5 and 6.—Same as item (5). Estimate Rs.5,50,000; expenditure to end of 1954-55 Rs.5,22,602; balance Rs.27,398; in progress. *See* sub-head M.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Buildings—*concld.*					
III. Major works for which specific provission was not made in the budget—*concld.*					
(68) Opening a Cement Concrete Block making Factory at Dacca	..	40,000	15,055	+15,055	—24,945

Col. 5.—Explanation not furnished. Col. 6.—Due to receipt of credits of some bills for supply of blocks to other works. Estmate Rs.2,57,000; expenditure to end of 1954-55 Rs.2,71,086; excess Rs.14,086; in progress. *See* sub-head M.

(69) Construction of New Police Hospital at Dacca	..	43,000	23,725	+23,725	—19,275

Col. 5.—Explanation not furnished. Col. 6.—Same as item (5). Estimate Rs.14,09,000; expenditure to end of 1954-55 Rs.13,03,648; balance Rs.1,05,352; in progress. *See* sub-head M.

(70) Raising of land at Begumganj for the District Head quarters, Noakhali	..	..	299	+299	+299

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.40,91,000; expenditure to end of 1954-55 Rs. 5,70,448; balance Rs.35,20,552; in progress. *See* sub-head M.

(71) Construction of New Survey Institute Buildings at Mainamati, Tippera	..	..	—5,130	—5,130	—5,130

Cols. 5 and 6.—Same as item (5). Estimate Rs.7,17,000; expenditure to end of 1954-55 Rs.1,15,138; balance Rs.6,01,862; in progress. *See* sub-head M.

(72) Construction of a barrack at Police Line, Comilla	..	..	—32	—32	—32

Cols. 5. and 6.—Same as item (5). Estimate Rs.48,000; expenditure to end of 1954-55 Rs.60,603; excess Rs.12,603; in progress. *See* sub-head M.

(73) Collectively	80,000	—3,53,884	—3,15,604	—3,95,604	—6,69,488

Cols. 5 and 6.—Explanations not furnished. *See* sub-head M.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—					
I. Major works above Rs.50,000 for which specific provision was made in the budget.					
(74) Tongi-Tangail Road.	25,00,000	34,61,730	32,04,306	+7,04,306	—2,57,424

Col. 5.—Explanation not furnished. Col. 6.—Same as item (19). Estimate Rs.78,62,000 expenditure to end of 1954-55 Rs. 1,05,41,942; excess Rs.26,79,942; in progress. *See* sub-head N—Voted. (Amalgamation of Tongi-Joydebpur, Joydebpur-Mirzapur and Mirzapur-Tangail Road.)

(75) Dacca-Narsingdi Road	25,00,000	7,64,590	6,12,200	—18,87,800	—1,52,39

Cols. 5 and 6.—Same as item (19). Estimate Rs.49,35,000; expenditure to end of 1954-55 Rs. 42,71,972; balance Rs.6,63,028; in progress. *See* sub-head N—Voted. (Amalgamation of Dacca-Demrah, Demrah-Madhabdi and Madhabdi-Narsingdi Road).

(76) Demrah-Mill-Narayanganj Road	5,00,000	2,30,454	2,05,278	—2,94,722	—25,17

Cols. 5 and 6.– Same as item (19). Estimate Rs.14,70,000; expenditure to end of 1954-55 Rs.13,72,019; balanceRs.97,981; in progress. *See* sub-head N– Voted. (Amalgamation of New Jute Mill Area on the bank of Lakhya River Road and Adamjee Jute Mill to Demrah Road.)

(77) Dacca-Aricha-Faridpur Road	20,00,000	6,90,236	5,95,244	– 14,04,756	– 94,992

Cols. 5 and 6.– Same as item (19). Estimate Rs.65,29,000; expenditure to end of 1954-55 Rs. 36,02,602; balance Rs.29,26,398 in progress. *See* sub-head N—Voted.

(78) Construction of a diversion to Dacca-Narayanganj Road by-passing the Dacca City.	4,000	2,22,000	1,96,952	+1,92,952	– 25,048

Col. 5.—Explanation not furnished. Col. 6.– Same as item (19.) Estimate Rs.6,93,000; expenditure to end of 1954-55 Rs. 8,50,982; excess Rs.1,57,982; in progress. *See* sub-head N– Voted.

(79) Dacca-Chittagong Trunk Road (Madhabdi-Tetia portion)	11,00,000	..	..	– 11,00,000	..

Col. 5.– Work not started pending finalisation of estimate.

(80) Dacca-Chittagong Trunk Road (Feni-Kumira portion).	11,00,000	..	..	– 11,00,000	..

Col. 5.– Work not started pending finalisation of estimate.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified ppr-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd*					
I. Major works above Rs.50,000 for which specific provision was made in the budget—*concld.*					
(81) Dacca-Chittagong Trunk Road (Zorarganj-Feni portion).	11,00,000	..	..	—11,00,000	..
Col. 5.—Work not started pending finalisation of estimate.					
(82) Dacca-Chittagong Trunk Road (Mainamati-Companyganj portion)	8,00,000	23,000	16,034	—7,83,966	—6,966
Cols. 5 and 6.—Explanations not furnished. Estimate Rs.26,64,000; expenditure to end of 1954-55 Rs.16,034; balance Rs.26,47,966; in progress. *See* sub-head N—Voted.					
(83) Dacca-Chittagong Trunk Road (Companyganj-Bancharampur portion)	10,00,000	15,000	10,738	—9,89,262	—4,262
Cols. 5 and 6.—Explanations not furnished. Estimate Rs.95,93,000; expenditure to end of 1954-55 Rs.18,230; balance Rs.95,74,770; in progres. *See* sub-head N—Voted.					
(84) Comilla-Chandpur Road	7,00,000	68,000	69,128	—6,30,872	+1,128
Col. 5.—Explanation not furnished. Estimate Rs.85,43,000; expenditure to end of 1954-55 Rs.6,64,164; balance Rs.78,78,836; in progress. *See* sub-head N—Voted.					
(85) Companyganj-Brahmanbaria Road	8,00,000	..	..	—8,00,000	..
Col 5.—Expalanation not furnished. Estimate Rs.95,93,000; expenditure to end of 1954-55 Rs.360; balance Rs.95,92,640; in progress. *See* sub-head N—Voted.					
(86) Brahmanbaria-Sarail-Madhabpur Road	1,00,000	70,000	74,667	—25,333	+4,667
Cols. 5 and 6.—Expalanations not furnished. Estimate Rs.85,61,976; expenditure to end of 1954-55 Rs.20,29,612; balance Rs.65,32,364; in progress. *See* sub-head N —Voted.					
(87) Up-keep of Road on which works were not taken up	7,96,000	..	..	—7,96,000	..
Col. 5.—Work not started pending finalisation of estimate.					
(88) Improvement of Chittagong Rangamati Road (Portion under Chittagong Hill Tracts Division)	*20,000*	*20,000*	*33,098*	*+13,098*	*+1,3098*
Cols. 5 and 6.—Same as item (14)—Col. 5. Estimate Rs.40,32,000; expenditure to end of 1954-55 Rs.26,67,098; balance Rs.13,64,902; in progress. *See* sub-head N—*Charged.*					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More + Less −.	Outlay compared with Modified appro-priation More + Less −.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
III. Other major works for which specific provision was not made in the budget—					
(89) Zorarganj-Karerhat-Subhapur Road.	..	60,000	1,23,972	+1,23,972	+63,972
Cols. 5 and 6.— Explanations not furnished. Estimate Rs.19,31,000; expenditure to end of 1954-55 Rs.2,37,558; balance Rs.16,93,442; in progress. *See* sub-head N—Voted.					
(90) Improvement of Feni-Chhagalnaiya-Subhapur Road	..	2,37,000	2,79,273	+2,79,273	+42,273
Cols. 5 and 6.—Explanations not furnished. Estimate Rs.52,50,000; expenditure to end of 1954-55 Rs.9,35,196; balance Rs.43,14,804; in progress. *See* sub-head N—Voted.					
(91) Muladi-Dauria Road ..	..	..	2,259	+2,259	+2,259
Cols. 5 and 6.—Due to the payment of land-cost. Estimate Rs.4,91,000; expenditure to end of 1954-55 Rs.1,97,647; balance Rs.2,93,353; in progress. *See* sub-head N—Voted.					
(92) Ullapara-Shahzadpur Road	..	..	—3,494	—3,494	—3,494
Cols. 5 and 6.—Same as item (5). Estimate Rs.17,13,000; expenditure to end of 1954-55 Rs. 1,95,296; balance Rs.15,17,704; in progress. *See* sub-head N—Voted.					
(93) Construction of Road from Ramgarh to Dhoom in Chittagong	..	75,000	87,118	+87,118	+12,118
Cols. 5 and 6.—Explanations not furnished. Estimate Rs.14,69,000; expenditure to end of 1954-55 Rs.14,39,804; balance Rs. 29,196; in progress. *See* sub-head N—Voted.					
(94) Improvement of Begumganj Daganbhuyan-Feni Road in Noakhali	..	3,90,000	3,25,875	+3,25,875	—64,125
Col. 5.—Explanations not furnished. Col. 6.—Same as item (19). Estimate Rs.12,40,000; expenditure to end of 1954-55 Rs.21,13,517; excess Rs.8,73,517; in progress. *See* sub-head N—Voted.					
(95) Chittagong Trunk Road ..	..	1,75,000	1,47,444	+1,47,444	—27,556
Cols. 5. and 6.—Explanations not furnished. Estimates Rs.48,58,000; expenditure to end of 1954-55 Rs.15,25,009; balance 33,32,991; in progress. *See* sub-head N—Voted.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
III. Other major works for which specific provision was not made in the budget—*contd.*					
(96) Construction of Tongi Bridge	..	8,250	8,315	+8,315	+65
Col. 5.—Explanation not furnished. Estimate Rs.2,55,000; expenditure to end of 1954-55 Rs.6,88,060; excess Rs.4,33,060; in progress. *See* sub-head N—Voted.					
(97) Bogra-Sherpur Road	..	..	—2,766	—2,766	—2,766
Cols. 5 and 6.—Same as item (5). Estimate Rs.9,55,000; expenditure to end of 1954-55 Rs.3,70,882; balance Rs.5,84,118; in progress. *See* sub-head N—Voted.					
(98) Bogra-Rahabal Road	..	..	—10,554	—10,554	—10,554
Cols. 5 and 6.—Same as item (5). Estimate Rs.11,14,000; expenditure to end of 1954-55 Rs.5,40,851; balance Rs.5,73,149; in progress. *See* sub-head N—Voted.					
(99) Perojpur-Hularhat Road	..	..	—2,491	—2,941	—2,941
Cols. 5 and 6.— Same as item (5). Estimate Rs. 6,64,000; expenditure to end of 1954-55 Rs. 4,20,382; balance Rs.2,43,618; in progress. *See* sub-head N—Voted.					
(100) Bhola Station to Bhola Town Road (Earth work).	..	20,000	19,902	+19,902	—98
Col. 5.—Explanation not furnished. Estimate Rs.8,92,000; expenditure to end of 1954-55 Rs.7,12,146; balance Rs.1,79,854; in progress. *See* sub-head N—Voted.					
(101) Barisal-Madaripur Road	..	..	478	+478	+478
Cols. 5 and 6.—Explanations not furnished. Estimate Rs.37,79,000; expenditure to end of 1954-55 Rs.8,76,535; balance Rs.29,02,465, in progress. *See* sub-head N—Voted.					
(102) Improvement of the main road in Chittagong Town	..	19,000	44,662	+44,662	+25,662
Cols. 5 and 6.—Due to adjustment of debit from other Divisions. Estimate Rs.7,27,000; expenditure to end of 1954-55 Rs.5,27,231; balance Rs.1,99,769; in progress. *See* sub-head N—Voted.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communicatians—*contd.*					
III.—Other major works for which specific provision was not made in the budget—*contd.*					
(103) Santahar-Naogaon-Mohadebpur-Patnitola-Dhamoirhat Road	..	64,000	61,633	+61,633	—2,367

Col. 5 and 6.—Explanations not furnished. Estimate Rs.12,35,000; expenditure to end of 1954-55 Rs.8,97,245; balance Rs.3,37,755; in progress. *See* sub-head N—Voted.

(104) Natore-Muladuli Road	..	..	..	—27,304	—27,304	—27,304

Cols. 5 and 6.—Same as item (5). Estimate Rs.30,76,000; expenditure to end of 1954-55 Rs. 10,30,696; balance Rs.20,45,304; in progress. *See* sub-head N—Voted.

(105) Rohanpur- Sibganj-Nowabganj Road	..	..	—950	—950	—950

Cols. 5 and 6.—Same as item (5). Estimate Rs.16,22,000; expenditure to end of 1954-55 Rs. 3,14,185; balance Rs.13,07,815; in progress. *See* sub-head N—Voted.

(106) Rajshahi-Godagari Road	..	..	179	+179	+179

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 5,15,000 ; expenditure to end of 1954-55 Rs. 2,46,961 ; balance Rs. 2,68,039 ; in progress. *See* sub-head N—Voted.

(107) Kashba-Metanghar Road	..	..	1,391	+1,391	+1,391

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 17,01,000 ; expenditure to end of 1954-55 Rs. 2,56,143 ; balance Rs. 14,44,857 ; in progress. *See* sub-head N—Voted.

(108) Begumganj-Maizdi Road	..	..	—198	—198	—198

Cols. 5 and 6.—Same as item (5). Estimate Rs. 3,01,000 ; expenditure to end of 1954-55 Rs.3,47,435 ; excess Rs. 46,435 ; in progress. *See* sub-head N—Voted.

(109) Chhagalnaya-Muhuriganj Road	..	..	6,856	+6,856	+6,856

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 2,95,000 ; expenditure to end of 1954-55 Rs. 1,75,542 ; balance Rs. 1,19,458 ; in progress. *See* sub-head N—Voted.

(110) Rajshahi-Natore Road	..	1,31,000	1,31,010	+1,31,010	+10

Col. 5.—Explanation not furnished. Estimate Rs. 13,79,000 ; expenditure to end of 1954-55 Rs. 15,22,331 ; excess Rs. 1,43,331 ; in progress. *See* sub-head N—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications– *contd.*					
III. Other major works for which specific provision was not made in the budget—*contd.*					
(111) Chuknagar-Satkhira Road ..	..	..	—4,341	—4,341	—4,341
Cols. 5 and 6.—Same as item (5). Estimate Rs. 32,00,000 ; expenditure to end of 1954-55 Rs. 2,61,963 ; balance Rs. 29,38,037 ; in progress. *See* sub-head N—Voted.					
(112)Jessore-Khulna Road ..	..	1,000	3,92,888	+3,92,888	+3,91,888
Cols. 5 and 6.—Due to adjustment of cost of materials received from Japan. Estimate Rs. 81,35,000 ; expenditure to end of 1954-55 Rs. 30,71,403 ; balance Rs. 50,63,597 ; in progress. *See* sub-head N—Voted.					
(113) Construction of bridges on Sylhet-Sunamganj Road	..	2,11,000	2,20,457	+2,20,457	+9,457
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 19,88,000 ; expenditure to end of 1954-55 Rs.16,41,838 ; balance Rs.3,46,162; in progress. *See* sub-head N—Voted.					
(114) Improvement of Churkhai -Atgram-Zakiganj Road	..	2,10,000	2,04,774	+2,04,774	—5,226
Col. 5.—Explanation not furnished. Col. 6.—Same as ietm (19). Estimate Rs. 20,99,000; expenditure to end of 1954-55Rs. 21,79,708; excess Rs. 80,708 ; in progress. *See* sub-head N—Voted.					
(115) Improvement of Chhatak-Govinda-ganj Road	..	30,000	30,232	+30,232	+232
Col. 5.—Explanation not furnished. Estimate Rs. 11,67,000 ; expenditure to end of 1954-55 Rs. 10,12,811 (Rs. 9,82,579 shown collectively in the previous years) ; balance Rs. 1,54,189 ; in progress. *See* sub-head N—Voted.					
(116) Madhabpur-Teliapara Road	..	..	896	+896	+896
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 18,84,000 ; expenditure to end of 1954-55 Rs.3,61,634;balance Rs. 15,22,366 ; in progress. *See* sub-head N—Voted.					
(117) Construction of Chittagong Dohazari-Ramu-Arakan Road (Bridges).	..	3,00,000	3,71,183	+3,71,183	+71,183
Col. 5.—Explanation not furnished. Col. 6.—Due to unanticipated adjustment of previous years' expenditure. Estimate Rs. 66,08,000; expenditure to end of 1954-55 Rs. 76,81,218 ; excess Rs. 10,73,218 ; in progress. *See* sub-head N—Voted.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works– Communications—*contd.*					
III. Other major works for which specific provision was not made in the budget—*contd.*					
(118) Construction of Chittagong-Rangamati Road (Portion under Chittagong Division)	..	1,30,000	1,28,277	+1,28,277	—1,723
Col. 5—Explanation not furnished. Estimate Rs. 31,77,000 ; expenditure to end of 1954-55 Rs. 30,43,568 ; balance Rs. 1,33,432 ; in progress. *See* sub-head N—Voted.					
(119) Improvement to Mymensingh-Haluaghat Road.	..	2,55,000	1,55,815	+1,55,815	—99,185
Col. 5.—Explanation not furnished. Col. 6.—Same as item (5). Estimate Rs. 46,35,000; expenditure to end of 1954-55Rs. 34,60,882 ; balance Rs. 11,74,118 ; in progress. *See* sub-head N—Voted.					
(120) Sherpur-Jamalpur-Nalitabari Road.	..	2,62,000	2,55,684	+2,55,684	—6,316
Col. 5 —Explanation not furnished. Col. 6.—Same as ietm (5). Estimate Rs. 32,09,000 ; expenditure to end of 1954-55 Rs. 20,93,878 ; balance Rs. 11,15,122 ; in progress. *See* sub-head N—Voted.					
(121) Border Road running East to West—75 miles in Garo Hills foot	..	2,75,000	2,63 371	+2,63,371	—11,629
Col. 5.—Explanation not furnished. Col. 6.—Same as ietm (5). Estimate Rs. 49,30,000 ; expenditure to end of 1954-55 Rs.28,35,561 ;balance Rs. 20,94,439 ; in progress. *See* sub-head N—Voted.					
(122) Jamalpur-Madarganj Road ..	..	..	593	+593	+593
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 9,93,000 ; expenditure to end of 1954-55 Rs. 2,16,182 ; balance Rs. 7,76,818 ; in progress. *See* sub-head N—Voted.					
(123) Purbadhala-Jharia Road	..	..	986	+986	+986
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 4,64,000 ; expenditure to end of 1954-55 Rs. 1,94,500; balance Rs. 2,69,500 ; in progress. *See* sub-head N—Voted.					
(124) Jamalpur-Dhanua-Kamalpur Road	..	..	7,830	+7,830	+7,830
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 10,90,000 ; expenditure to end of 1954-55 Rs. 78,981 ; balance Rs. 6,11,019 ; in progress. *See* sub-head N—Voted.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
III. Other major works for which specific provision was not made in the budget—*contd.*					
(125) Sherpur-Chaukhali Road	..	..	24	+24	+24
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 3,23,000 ; expenditure to end of 1954-55 Rs. 1,25,456 ; balance Rs. 1,97,544 ; in progress. *See* sub-head N—Voted.					
(126) Pearpur-Nokla-Sherpur *Via* Chandrakona Road	..	..	104	+104	+104
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 7,95,000 ; expenditure to end of 1954-55 Rs. 3,88,728 ; balance Rs. 4,06,272 ; in progress. *See* sub-head N—Voted.					
(127) Nalitabari Border Road	..	..	36	+36	+36
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 3,10,000 ; expenditure to end of 1954-55 Rs. 1,74,198 ; balance Rs. 1,35,802 ; in progress. *See* sub-head N—Voted.					
(128) Jamalpur-Madhupur (Bibarabari) Road.	..	..	46,415	+46,415	+46,415
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 35,23,000 ; expenditure to end of 1954-55 Rs. 9,36,444 ; balance Rs. 25,86,556 ; in progress. *See* sub-head N—Voted.					
(129) Fulbaria-Trisal-Tarail Road	..	..	71,127	+71,127	+71,127
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 22,26,000 ; expenditure to end of 1954-55 Rs. 9,24,789 ; balance Rs. 13,01,211 ; in progress. *See* sub-head N—Voted.					
(130) Iswarganj-Kanurampur Road	..	..	60,059	+60,059	+60,059
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 6,41,000 ; expenditure to end of 1954-55 Rs. 3,87,328 ; balance Rs. 2,53,672 ; in progress. *See* sub-head N—Voted.					
(131) Tangail-Porabari Road	..	..	43,692	+42,692	+43,692
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 36,49,000 ; expenditure to end of 1954-55 Rs. 3,81,075 ; balance Rs. 32,67,925. *See* sub-head N—Voted.					
(132) Kodalia-Bhaluka Road	..	..	50,792	+50,792	+50,792
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 14,43,000 ; expenditure to end of 1954-55 Rs. 5,79,700 ; balance Rs. 8,63,300 ; in progress. *See* sub-head N—Voted.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less –.	Outlay compared with Modified appropriation More + Less –.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
III.—Other major works for which specific provision was not made in the budget—*contd.*					
(133) Nandail-Atharobari-Sandikuna Road	..	..	19,815	+19,815	+19,815
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 4,05,000 ; expenditure to end of 1954-55 Rs. 1,46,959 ; balance Rs. 2,58,041 ; in progress. *See* sub-head N—Voted.					
(134) Dilalpur-Kathiadi (*Via* Bajitpur and Sorarchar) Road	..	..	179	+179	+179
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 7,12,000 ; expenditure to end of 1954-55 Rs. 2,98,671 ; balance Rs. 4,13,329 ; in progress. *See* sub-head N—Voted.					
(135) Kathiadi-Sambhuganj Road ..	..	..	1,785	+1,785	+1,78
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.2,26,000 ; expenditure to end of 1954-55 Rs. 1,38,744 ; balance Rs. 87,256 ; in progress. *See* sub-head N—Voted.					
(136) Improvement of Jharia-Birisiri-Bijoypur Road	..	70,000	38,591	+38,591	–31,409
Col. 5.—Explanation not furnished. Col. 6.—Same as item (19). Estimate Rs. 12,88,000 ; expenditure to end of 1954-55 Rs. 1,24,627 ; balance Rs. 11,63,373 ; in progress (Amalgamation of Jharia-Durgapur and improvement of Jharia-Birisiri-Bejoypur Roads). *See* sub-head N—Voted.					
(137) Bongaon-Boromari Road ..	..	15,000	15,278	+15,278	+278
Col. 5.—Explanation not furnished. Estimate Rs. 1,69,000 ; expenditure to end of 1954-55 Rs. 1,06,145 : balance Rs. 62,855, in progress. *See* sub-head N—Voted.					
(138) Improvement of Tetulia-Boda-Panchagarh Road in Dinajpur.	..	74,500	12,868	+12,868	–61,632
Col. 5.—Explanation not furnished. Col. 6.—Same as item (19). Estimate Rs. 20,44,000 ; expenditure to end of 1954-55 Rs. 8,40,971 ; balance Rs. 12,03,029 ; in progress. *See* sub-head N—Voted.					
(139) Birganj-Panchagarh Road ..	..	3,08,000	87,448	+87,448	–2,20,552
Col. 5.—Explanation not furnished. Col. 6.—Same as item (19). Estimate Rs. 43,02,000 ; expenditure to end of 1954-55 Rs. 23,45,122 ; balance Rs. 19,56,878 ; in progress. *See* sub-head N—Voted.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priaation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
III. Other major works for which specific provision was not made in the budget—*contd.*					
(140) Saidpur-Rangpur-Dharagarh Road.	..	1,03,000	95,409	+95,409	—7,591

Col. 5.—Explanation not furnished. Col. 6.—Same as item (19). Estimate Rs.24,87,000; expenditure to end of 1954-55 Rs. 25,45,368; excess Rs. 58,368; in progress. *See* sub-head N—Voted.

(141) Kurigram-Bhurungamari Road	..	86,000	5,292	+5,292	—80,708

Col. 5.—Explanation not furnished. Col. 6.—Same as item (19). Estimate Rs. 8,19,000; expenditure to end of 1954-55 Rs.4,09,400; balance Rs. 4,09,600; in progress. *See* sub-head N—Voted.

(142) Dinajpur-Fulbari Road *Via* Ramsagar	..	..	—5,853	—5,853	—5,853

Cols. 5 and 6.—Same as item (5). Estimate Rs. 35,61,000; expenditure to end of 1954-55 Rs. 13,56,350; balance Rs. 22,04,650; in progress. *See* sub-head N—Voted.

(143) Darwani-Birganj Road	..	..	1,500	+1,500	+1,500

Cols. 5 and 6.— Explanations not furnished. Estimate Rs. 5,22,000; expenditure to end of 1954-55 Rs.1,81,944; balance Rs. 3,40,056; in progress. *See* sub-head N—Voted.

(144) Thakurgaon to Railway Station Road	..	..	—1,589	—1,589	—1,589

Cols. 5 and 6.—Same as ietm (5). Estimate Rs. 2,86,000; expenditure to end of 1954-55 Rs. 1,07,670; balance Rs. 1,78,330; in progress. *See* sub-head N—Voted.

(145) Sonahat-Madarganj Road to meet Kurigram-Bhurungamari Road	..	..	730	+730	+730

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 9,42,000; expenditure to end of 1954-55 Rs.2,88,525; balance Rs.6,53,475; in progress. *See* sub-head N—Voted.

(146) Rangpur-Rahabalpur Road ..	..	..	4,233	+4,233	+4,233

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.27,08,000; expenditure to end of 1954-55 Rs.10,10,175; balance Rs. 16,97,825; in progress. *See* sub-head N—Voted.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works notcharged to Revenue—*contd.*					
Original Works—Communications—*contd.*					
III. Other major works for which specific provision was not made in the budget—*contd.*					
(147) Tangamari Bridge, Rangpur-Nilphamari Road	..	..	1,244	+1,244	+1,244
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 1,13,000 ; expenditure to end of 1954-55 Rs. 62,624 ; balance Rs.50,376 ; in progress. *See* sub-head N—Voted.					
(148) Improvement of Satkhira-Illispur Road.	..	69,000	67,034	+67,034	—1,966
Col. 5.—Explanation not furnished. Estimate Rs. 8,45,000 ; expenditure to end of 1954-55 Rs. 7,97,682 ; balance Rs. 47,318 ; in progress. *See* sub-head N—Voted.					
(149) Jessore-Jhenidah Road	..	55,000	55,955	+55,955	+955
Col. 5.—Explanation not furnished. Estimate Rs.15,31,000; expenditure to end of 1954-55 Rs.11,23,888; balance Rs. 4,07,112; in progress. *See* sub-head N—Voted.					
(150) Jessore-Narail Road ..	..	1,62,000	1,66,910	+1,66,910	+4,910
Cols. 5. and 6.—Explanations not furnished. Estimate Rs.20,33,000 ; expenditure to end of 1954-55 Rs. 15,26,232; balance Rs. 5,06,768; in progress. *See* sub-head N—Voted.					
(151) Goalundoghat-Faridpur Road	..	..	—10	—10	—10
Cols. 5 and 6.—Same as item (5). Estimate *nil;* expenditure to end of 1954-55 Rs. 214; excess Rs. 214; in progress. See sub-head N—Voted.					
(152) Karimpur *via* Madhukhali to Border Road (Faridpur-Kumarkhali)	..	..	—13,561	—13,561	—13,561
Cols. 5 and 6.—Same as item (5). Estimate Rs. 36,12,000; expenditure to end of 1954-55 Rs. 2,78,026; balance Rs. 33,33,974; in progress. *See* sub-head N—Voted.					
(153) Faridpur-Madaripur Road	..	..	282	+282	+282
Cols. 5 and 6.—Explanations not furnished. Estimate Rs.1,09,24,000; expenditure to end of 1954-55 Rs.7,32,482; balance Rs. 1,01,91,518; in progress. *See* sub-head N—Voted.					

ANNEXURE A—*concld.*

Detailed Statement of Expenditure on Important New Works—concld.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Civil Works not charged to Revenue—*concld.*					
Original Works—Communications—*concld.*					
III. Other major works for which specific provision was not made in the budget—*concld.*					
(154) Magura-Faridpur Road (Upto Jessore).	..	..	708	+708	+708
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 10,06,000; expenditure to end of 1954-55 Rs. 3,53,287; balance Rs. 6,52,713; in progress. *See* sub-head N—Voted.					
(155) Chuadanga-Darshana Road	..	..	812	+812	+812
Cols. 5 and 6.—Explanations not furnished. Estimate *nil;* expenditure to end of 1954-55 Rs. 1,62,344; excess Rs. 1,62,344; in progress. *See* sub-head N—Voted.					
(156) Improvement of Darshana-Jibannagar Road (Kushtia)	..	53,000	46,327	+46,327	—6,673
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 4,65,000; expenditure to end of 1954-55 Rs.2,19,944; balance Rs. 2,45,056; in progress. *See* sub-head N—Voted.					
(157) Collectively	14,00,000	7,05,543	—55,444	—14,55,444	—7,60,987
	Cols. 5 and 6.—Same as item (5).				
Total 81.—Civil Works not charged to Revenue—					
Charged ..	*20,000*	*20,000*	*33,098*	*+13,098*	*+13,098*
Voted ..	1,85,80,000	1,11,62,000	99,95,509	—85,84,491	—11,66,491
Total Civil Works—					
Charged ..	*42,000*	*38,828*	*53,465*	*+11,465*	*+14,637*
Voted ..	2,61,84,400	1,67,12,679	1,33,27,017	—1,28,57,383	—33,85,662

ANNEXURE B.

The nature of the transactions under the minor head "Suspense" is explained in paragraph 1 of Annexure B to Grant No. 10.—Irrigation.

The transactions under each unit of "Suspense" during 1954-55 are exhibited below:—

Detailed Units.	Opening balance.	Debits.	Credits.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—				
Suspense— *Charged—*				
(i) *Purchases*	*—75,907*	*13,955*	*7,885*	*—69,837*
(ii) *Stock*	*53,490*	*3,566*	*16,928*	*40,128*
(iii) *Miscellaneous P. W. Advances*	*10,410*	..	*404*	*10,006*
Total ..	*—12,007*	*17,521*	*25,217*	*—19,703*
Voted—				
(i) Purchases	—4,26,91,007	2,56,63,132	1,12,64,036	—2,82,91,911
(ii) Stock	88,48,358	77,59,628	64,02,606	1,02,05,380
(iii) Miscellaneous P. W. Advances.	3,88,13,816	1,08,54,240	36,76,468	4,59,91,588
Total ..	49,71,167	4,42,77,000	2,13,43,110	2,79,05,057
81.—Capital Account of Civil Works, etc.—				
Suspense—				
(i) Workshop	..	—27,838	..	—27,838
(ii) Purchases	—4,01,06,633	1,48,38,743	96,79,451	—3,49,47,341
(iii) Stock	5,28,58,585	1,11,64,524	2,48,65,146	3,91,57,963
(iv) Miscellaneous P. W. Advances.	4,33,63,775	—63,92,805	5,06,013	3,64,64,957
Total ..	5,61,15,727	1,95,82,624	3,50,50,610	4,06,47,741

ANNEXURE C.

Stores Account of the Communication, Buildings and Irrigation (*Communication and Buildings*) *Department for the year* 1954-55.

The following table exhibits the stores transactions of the various Public Works Divisions of the Communication and Buildings Department during the year 1954-55. These figures do not include transactions or balances relating to Tools and Plant, Road metal or Materials charged direct to Works.

Name of Division.	Opening balance.	Receipts.	Issues.	Closing balance.	Sanctioned limit of Reserve Stock.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Dacca City ..	12,40,231	3,48,726	9,36,279	6,52,678	1,00,000
2. Dacca Construction (Old Subarban). ..	6,01,311	18,90,656	8,97,180	15,94,787	..
3. Sylhet	5,93,780	3,52,000	3,60,322	5,85,458	35,000
4. Rajshahi	13,08,569	—72,585	4,93,460	7,42,524	1,20,000
5. Mymensingh(North) ..	—15,45,183	..	..	—15,45,183	..
6. Mymensingh (South) ..	16,77,843	25,40,621	6,13,115	36,05,349	..
7. Bakerganj	7,20,340	2,44,040	2,34,351	7,30,029	80,000
8. Chittagong.. ..	71,104	3,26,703	4,03,843	— 6,036	1,00,000
9. Electrical	8,62,991	4,98,770	4,95,979	8,65,782	3,00,000
10. Jessore	4,23,404	2,73,499	2,97,853	3,99,050	..
11. Dinajpur	12,80,225	2,51,038	1,81,240	13,50,023	1,50,000
12. Comilla	15,64,830	8,15,725	13,27,073	10,53,482	..
13. Pabna (Old Bogra) ..	11,627	3,14,686	1,61,909	1,64,404	..
14. Development(II) ..	—6,37,974	..	..	—6,37,974	..
15. Chittagong Hill Tracts	53,490	3,566	16,928	40,128	..
16. Chittagong Stores ..	2,85,01,178	80,94,382	1,87,91,285	1,78,04,275	..
17. Chittagong Resources ..	2,49,43,781	22,65,638	60,04,539	2,12,04,880	30,00,000
18. Comilla Construction ..	88,886	7,80,253	69,322	7,99,817	..

NOTE—The figures in the Stores Account have not been accepted by the Chief Engineer, Communication and Buildings, due to differences in the figures shown against some of the Divisions.

The Officers in immediate charge of the stores certified that the closing balances as shown above represent the value of stock materials, detailed quantity accounts of which were maintained in accordance with the prescribed procedure.

2. The stocks in hand in all the Divisions were certified as having been counted during the year by the Departmental Officers.

AUDIT COMMENTS.

The Registers of Stock were test-audited during local inspections and the discrepancies and minor defects noticed were pointed out to the authorities concerned through test-audit notes.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLI.—Receipts from Electricity Schemes."			
Deduct—Working Expenses—			
A.—Thermo-Electric Schemes—			
A.1.—Chittagong Electric Supply—			
O. .. .. .. 20,49,000 R. .. .. .. —3,33,956	17,15,044	17,79,351	+64,307
Col. 4.—Due to purchase of more power from the East Bengal Railway. The excess was not regularised due to omission. *See* also sub-head 6 of the Review.			
A.2.—Siddhirganj Diesel Station—			
O. .. .. .. 20,70,000 R. .. .. .. —12,29,495	8,40,505	9,73,259	+1,32,754
Col. 4.—Due to adjustment of depreciation of Plant and Machineries. *See* also sub-head 6 of the Review.			
A.3.—Diesel Pool Station—			
O. .. .. .. 8,59,000 R. .. .. .. —4,73,543	3,85,457	3,94,186	+8,729
Col. 4.—*See* sub-head A.2.			
A.4.—Khulna Electric Supply—			
O. .. .. .. 2,12,000 R. .. .. .. —36,851	1,75,149	2,00,558	+25,409
Col. 4.—Due to increased production of energy towards the close of the year to meet increased demand for energy from the local Industries.			
A.5.—Chandpur Electric Supply—			
O. .. .. .. 1,10,000 R. 33,034	1,43,034	1,39,198	—3,836
A. 6.—Brahmanbaria Electric Supply—			
R. 20,941	20,941	15,759	—5,182
Col. 4.—Due to non-purchase of spare parts. The saving was not surrendered in anticipation of purchase of the spare parts before the close of the financial year.			
A. 7.—Rajshahi Electric Supply—			
R. 37,000	37,000	30,391	—6,609
Col. 4.—Due to non-recruitment of full staff in consideration of the fact that all the machines could not be put into operation according to schedule. The saving was not surrendered due to omission.			
A. 8.—Chittagong Diesel Pool Station—			
R. 1,31,000	1,31,000	36,902	—94,098
Col. 4.—Late start of work due to delay in commissioning of engines. The saving was not surrendered as the installation and operation of the engines were expected within the year.			
Total Major Head XLI. Receiptst from Electricity Schemes—*Deduct*—Working Expenses ..	34,48,130	35,69,604	+1,21,474

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "52 A.—Other Revenue Expenditure connected with Electricity Schemes."				
B.—Establishment Charges—				
B.1.—Pay of Officers—				
O.	1,52,000	96,158	1,03,096	+6,938
R.	—55,842			
Col. 4.—*See* paragraph 6 of the Review.				
B.2.—Pay of Establishment—				
O.	86,000	79,716	93,957	+ 4,241
R.	—6,284			
Col. 4.—*See* paragraph 6 of the Review.				
B. 3—Allowances, honoraria, etc.—				
O.	69,000	61,353	5,477	+4,124
R.	—7,647			
Col. 4.—Due to extensive tours by the officers towards the close of the year.				
B. 4.—Contingencies—				
O.	53,000	41,446	42,606	+1,160
R.	—11,554			
Col. 4.—*See* paragraph 6 of the Review				
B. 5.—Charges in England—				
R.	7,740	7,740	..	—7,740
Col. 4.—Due to non-receipt of debits from the High Commissioner for Pakistan in the United Kingdom for subsistance allowance of officers sent for training till the close of the year.				
Total Major head 52A.—Other Revenue Expenditure connected with Electricity Schemes		2,86,413	3,05,136	+18,723

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure	Excess + saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81A.—Capital Outlay on Electricity Schemes."			
C.—Thermo-Electric Schemes—			
C. 1.—Chittagong Diesel Project—			
O. .. .. .. 41,00,000 R. .. .. .. —2,82,200	38,17,800	19,48,086	—18,69,714
Col. 4.—Due to non-receipt of debits for supplies already received from the Director General, Supply and Development till the close of the financial year.			
C. 2.—Siddhirganj Diesel Project—			
O. .. .. .. 52,50,000 R. .. .. .. —18,82,427	33,67,573	42,40,697	+8,73,124
Col. 4.—*See* paragraph 6 of the Review.			
C. 3.—Goalpara Diesel Project—			
O. .. .. .. 41,00,000 R. .. .. .. —32,11,750	8,88,250	20,40,502	+11,52,252
Col. 4.—*See* paragraph 6 of the Review.			
C. 4.—Siddhirganj Steam Project—			
O. .. .. .. 17,50,000 R. .. .. .. —17,40,000	10,000	..	—10,000
Col. 4.—Due to non-submission of bills by the contractors till the close of the year.			
C. 5.—Brahmanbaria Electric supply—			
O. .. .. .. 1,50,000 R. .. .. .. —54,000	96,000	81,646	—14,354
Col. 4.—*See* sub-head C. 1.			
C. 6.—Chandpur Electric supply—			
O. .. .. .. 1,50,000 R. .. .. .. —22,000	1,28,000	63,279	—64,721
Col. 4.—Due to non-receipt of debit from the Director General, Supply and Development for supplies already received till the close of the year (Rs.60,000) and non-recruitment of staff as a measure of economy of (Rs.4,721).			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess +. Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "81A.—Capital Outlay on Electricity Schemes"—*concld.*				
C.—Thermo-Electric Schemes— *concld.*				
C. 7.—Chittagong Electric supply—				
O.	8,00,000	1,67,954	88,785	—79,169
R.	—6,32,046			
Col. 4.—*See* sub-head C. 1.				
C. 8.—Dacca-Chittagong Power Inter-connection—				
O.	16,00,000	5,00,000	..	—5,00,000
R.	—11,00,000			
Col. 4.—Due to non-execution of the work within the year. *See* also paragraph 6 of the Review.				
Total Major Head 81A.—Capital Outlay on Electricity Schemes		89,75,577	84,62,995	—5,12,582
Surrenders or withdrawals within grant or appropriation—				
R.	1,08,49,880	1,08,49,880	..	—1,08,49,880
Total Grant No. 30—Electricity Schemes ..		2,35,60,000	1,23,37,735	—1,12,22,265

Review.

The saving of Rs.1,12.22,265 works out to 47·6 per cent. of the grant as compared with 64·1 per cent. in the preceding year. Out of the saving a sum of Rs. 1,08,49,880 was surrendered reducing the final saving to 2·9 per cent. of the modified grant as compared with 8·3 per cent. in the previous year.

2. *Sub-heads A. 4, B. 1, B. 2, B. 3, B. 4, C. 2 and C. 3* present instances of omission to obtain additional funds to cover the excesses.

3. *Sub-heads A. 6, A. 7, A. 8, B. 5, C. 4 and C. 8* present instances of omission to surrender savings.

4. In view of the ultimate excesses the reappropriations under the *sub-heads A. 1, A. 2, A. 4, B. 1, B. 3, C. 2 and C. 3* proved partly injudicious and under the *sub-head B. 2* wholly injudicious.

5. In view of the ultimate savings the reappropriations under *sub-heads A. 5, A. 6, A 7 and A. 8* proved partly in excess of requirements and under *sub-head B. 5* wholly in excess of requirement.

6. Explanations for the variations under sub-heads B. 1, B. 2, B. 4, C. 2 and C. 3 and reasons for the non-surrender of savings under sub-head C. 8 and for non-regularisation of excesses under sub-heads A.1, A.2, B.2, B.4, C.2 and C.3 were not made available to Audit for incorporation in the Appropriation Accounts.

7. *Establishment charges of the Commerce, Labour and Industries* (*Electricity*) *Department*—The charges for general establishment were initially booked in the accounts for the year 1954-55 under the Major head "52A.—Other Revenue Expenditure connected with Electricity Schemes" and distributed after the close of the year among the different Electricity Projects under the major heads "XLI—Receipts from Electricity Schemes—*Deduct*—Working Expenses" and "81-A—Capital Outlay on Electricity Schemes" in proportion to the outlay on works under these heads. This allocation is technically called *pro-rata* distribution.

No provision for these charges is, howerver, made in the budget separately under the diffierent major heads as the expenditure varies in proportion to the works outlay under the system of *pro-rata* distribution and consequently no effective control is possible.

As the provision for these charges should not be distributed throughout the budget but exhibited separtely as sub-heads, provision for these charges was made in the budget under the following sub-head under the major head "52A.—Other Revenue Expenditure connected with Electricity Schemes".

Major head and sub-head.	Guide letter of sub-head.
52A.—Other Revenue Expenditure connected with Electricity Schemes—Establishment.	B

The expenditure shown in the Appropriation Accounts under the above sub-head was, however, actually distributed in the account under the different Major heads as shown in the statement below:—

Major heads, etc. 1	Establishment (Sub-head B). 2
	Rs.
XLI.—Receipts from Electricity Schemes—*Deduct*—Working Expenses	1,33,330
81A.—Capital Outlay on Electricity Schemes ..	1,71,806
Total ..	3,05,136

The gross establishment charges of the Commerce, Labour and Industries (Electricity) Department during the yesr 1954-55 amounted to Rs. 11·45 lakhs i. e., 15·53 per cent. of the total works outlay of Rs. 73·72 lakhs.

8. The detailed statement of expenditure on Important New Works for the year is appended at Annexure A.

9. The details of transactions under the minor head "Suspense" for the year are appended at Annexure B.

10. The Stores Account of the Commerce, Labour and Industries (Electricity) Department for the year is appended at Annexure C.

ANNEXURE A.

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XLI.—Receipts from Electricity Schemes—*Deduct*—Working Expenses—					
(1) Chittagong Electric-Supply.	20,49,000	17,15,044	17,79,351	—2,69,649	+64,307
Col. 5.—Explanation not furnished. Col. 6.—Due to purchase of power from the East Bengal Railway. Estimate *nil*; expenditure to end of 1954-55 Rs.17,79,351 ; excess Rs. 17,79,351; in progress. *See* sub-head A. 1.					
(2) Siddhirganj Diesel Station.	20,70,000	8,40,505	9,73,259	—10,96,741	+1,32,754
Col. 5.—Explanation not furnished. Col. 6.—Due to adjustment of depreciation of Plant and Machineries. Estimate *nil* ; expenditure to end of 1954-55 Rs.10,77,052 ; excess Rs.10,77,052; in progress. *See* sub-head A. 2.					
(3) Diesel Pool Station ..	8,59,000	3,85,457	3,94,186	—4,64,814	+8,729
Col. 5.—Explanation not furnished. Col. 6.—Same as item (1)—Col.6. Estimate *nil* ; expenditure to end of 1954-55 Rs.4,12,412 ; excess Rs.4,12,412 ; in progress. *See* sub-head A. 3.					
(4) Khulna Electric Supply	2,12,000	1,75,149	2,00,558	—11,442	+25,409
Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1954-55 Rs.2,00,558 ; excess Rs.2,00,558 ; in progress. *See* sub-head A. 4.					
(5) Chandpur Electric Supply.	1,10,000	1,43,034	1,39,198	+29,198	—3,836
Col. 5.– Explanation not furnished. Col. 6.—Due to non-purchase of spare parts. Estimate *nil* ; expenditure to end of 1954-55 Rs.1,50,936 ; excess Rs.1,50,936 ; in progress. *See* sub-head A. 5.					
(6) Brahmanbaria Electric Supply.	..	20,941	15,759	+15,759	—5,182
Col. 5.—Post-budget work. Col. 6.—Same as item (5)—Col. 6. Estimate *nil* ; expenditure ot end of 1954-55 Rs.15,759 ; excess Rs.15,759 ; in progress. *See* sub-head A. 6.					
(7) Rajshahi Electric Supply	..	37,000	30,391	+30,391	—6,609
Col. 5.—Same as item (6)—Col 5. Col. 6.—Due to non-recruitment of full staff due to non-functioning of the machines according to schedule. Estimate *nil* ; expenditure to end of 1954-55 Rs.30,391 ; excess Rs.30,391 ; in progress. *See* sub-head A. 7.					
(8) Chittagong Diesel Pool Station.	..	1,31,000	36,902	+36,902	—94,098
Col. 5.—Same as item (6)—Col. 5. Col. 6.—Late start due to delays in commissioning of engines. Estimate *nil* ; expenditure to end of 1954-55 Rs.36,902 ; excess Rs.36,902 ; in progress. *See* sub-head A. 8.					
Total XLI.—Receipts from Electricity Schemes—*Deduct*—Working Expenses.	53,00,000	34,48,130	35,69,604	—17,30,396	+1,21,474

ANNEXURE A.

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81A.—Capital outlay on Electricity Schems—Thermo Electric Schemes—					
(9) Chittagong Diesel Project.	41,00,000	38,17,800	19,48,086	—21,51,914	—18,69,714
Cols. 5 and 6.—Non-receipt of debits for supplies already received from the Director General of Supply and Development till the close of the financial year. Estimate *nil* ; expenditure to end of 1954-55 Rs.26,32,442 ; excess Rs.26,32,442 ; in progress. *See* sub-head C. I.					
(10) Siddhirganj Diesel Project.	52,50,000	33,67,573	42,40,697	—10,09,303	+8,73,124
Col. 5.—Same as item (9) Col. 6.—Same as item (1)—Col. 6. Estimate *nil* ; expenditure to end of 1954-55 Rs. 68,80,932 ; excess Rs.68,80,932 ; in progress. *See* sub-head C. 2.					
(11) Goalpara Diesel Project	41,00,000	8,88,250	20,40,502	—20,59,498	+11,52,252
Col. 5.—Same as item (9). Col. 6. Explanation not furnished. Estimate *nil* ; expenditure to end of 1954-55 Rs.33,23,219 ; excess Rs.33,23,219 ; in progress. *See* sub-head C. 3.					
(12) Siddhirganj Steam Project.	17,50,000	10,000	..	—17,50,000	—10,000
Cols. 5 and 6.—Same as item (9). Estimate *nil* ; expenditure to end of 1954-55 *nil* ; in progress. *See* sub-head C. 4.					
(13) Brahmanbaria Electric Supply.	1,50,000	96,000	81,646	—68,354	—14,354
Cols. 5 and 6.—Same as item (9). Estimate *nil* ; expenditure to end of 1954-55 Rs.2,32,222; excess Rs.2,32,222 ; in progress. *See* sub-head C. 5.					
(14) Chandpur Electric Supply.	1,50,000	1,28,000	63,279	—86,721	—64,721
Cols. 5 and 6.—Same as item (9). Estimate *nil* ; expenditure to end of 1954-55 Rs.1,09,409; excess Rs.1,09,409 ; in progress. *See* sub-head C. 6.					
(15) Chittagong Electric Supply.	8,00,000	1,67,954	88,785	—7,11,215	—79,169
Cols. 5 and 6.—Same as item (9). Estimate *nil* ; expenditure to end of 1954-55 Rs.2,61,317; excess Rs.2,61,317 ; in progress. *See* sub-head C. 7.					
(16) Dacca-Chittagong Power Inter-connection	16,00,000	5,00,000	..	—16,00,000	—5,00,000
Cols. 5 and 6.—Due to non-execution of the work within the year. Estimate *nil* ; expenditure to end of 1954-55 *nil* ; in progress. *See* sub-head C. 8.					
Total 81 A.—Capital outlay on Electricity Schemes.	1,79,00,000	89,75,577	84,62,995	—94,37,005	—5,12,582
Total Electricity Schemes ..	2,32,00,000	1,24,23,707	1,20,32,599	—1,11,67,401	—3,91,108

ANNEXURE B.

The nature of the transactions under the minor head "Suspense" is explained in paragraph 1 of Annexure B to Grant No. 10.—Irrigation.

The transactions under each unit of "Suspense" during the year 1954-55 are exhibited below:—

Detailed units.	Opening balance.	Debits.	Credits.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
81A.—Capital Outlay on Electricity Schemes—				
Suspense—				
(*i*) Purchases	—1,37,487	21,26,755	68,90,765	—49,01,497
(*ii*) Stock	55,977	22,58,242	6,11,014	17,03,205
(*iii*) Miscellaneous P. W. Advances	12,143	3,18,580	55,322	2,75,401
Total ..	—69,367	47,03,577	75,57,101	—29,22,891

ANNEXURE C.

Stores Account of the Commerce, Labour and Industries (Electricity) Department for the year 1954-55.

The following table exhibits the stores transactions of the Commerce, Labour and Industries (Electricity) Department during the year 1954-55. These figures do not include transactions and balances relating to Tools and Plant, Road metal or Materials charged direct to works:—

Name of the Division.	Opening balance.	Receipts.	Issues.	Closing balance.	Sanctioned limit of Reserve Stock.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Chittagong Diesel Project	..	1,20,619	99,331	21,288	..
2. Siddhirganj Diesel Project	..	1,53,969	1,54,253	—284	..
3. Goalpara Diesel Project	..	20,39,631	3,57,430	16,82,201	..
Total	..	23,14,219	6,11,014	17,03,205	..

Note :— The figures of individual transactions are included in the lump sum figure against sub-heads C. I, C. 2 and C. 3 at page 256,

The officers in immediate charge of the stores certified that the closing balances as shown above represent the value of stock materials detailed quantity accounts of which were maintained in accordance with the prescribed procedure.

2. The stock in hand in the Divisions were ceritified as having been counted during the year by the Departmental Officers.

3. The Sanctioned limit of Reserve Stock could not be obtained inspite of reminders.

AUDIT COMMENTS.

The Registers of stocks were test-audited during the local inspection and the discrepancies and minor defects noticed were pointed out to the authorities concerned through test-audit notes.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expendture.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "54.—Famine."				
A.—Famine Relief—				
A. 1.—Salaries and Establishment—				
Charged		*2,000*	*3,225*	*+1,225*
Col. 4.—Due to certain inevitable payments towards the close of the year.				
Voted—				
O.	4,70,000			
S.	7,78,000	7,38,000	10,17,415	+2,79,415
R.	—5,10,000			
Col. 4.—Due to expenditure on the movement of relief articles received from abroad towards the close of the year. This could not be anticipated in time and regularised.				
A. 2.—Gratuitous Relief—				
A. 2(a).—Gross charges—				
Charged		*1,000*	..	*—1,000*
Col. 4.—Due to no demand for relief work. The saving was not surrendered through oversight.				
Voted—				
O.	11,00,000			
S.	93,09,000	19,38,000	28,86,001	+9,48,001
R.	—84,71,000			
Col. 4.—Due to unanticipated expenditure as gratuitous relief in the flood affected areas towards the close of the year.				
A. 2.(b).—*Deduct*-Recoveries, etc.—				
Charged		*—1,000*	..	*+1,000*
Col. 4.—Smaller recoveries due to the sanction of gratuitous relief mostly in the shape of free rice rather than in the shape of cheap rice, the sale proceeds of which were the anticipated receipts.				
Voted—		—4,00,000	—33,449	+3,66,551
Col. 4.—*See* charged.				
A. 3.—Miscellaneous—				
O.	24,68,000			
S.	8,36,000	28,63,113	26,33,753	—2,29,360
R.	—4,40,887			
Col. 4.—Due to non-execution of certain Test Relief Schemes for technical reasons. The saving was not surrendered through oversight.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "54.—Famine"—*concld.*				
A.—Famine Relief—*concld.*				
A. 4.—Rehabilitation Programme—				
A. 4(a).—Work houses and Institutions connected therewith—				
O.	1,43,000	1,18,360	26,432	—91,928
R.	—24,640			

Col. 4.—Due to abolition of certain Work Houses and Institutions during the year. The saving was not surrendered through oversight.

A. 4(b).—Orphanages—				
O.	7,08,000	6,56,895	6,19,034	—37,861
R.	—51,105			

Col. 4.—Mainly due to abandonment of certain Orphanage schemes and utilisation by Executive Engineer of the sale proceeds of building materials collected therefrom against works expenditure. The saving could not be anticipated and regularised as the sale of the materials and the utilisation of the preoceeds were done by the Execuitive Engineer without any intimation to the Controlling Officer.

Surrenders or withdrawals within grant or appropriation—				
R.	94,97,632	94,97,632	..	—94,97,632
Total Grant No. 31.—Famine—				
Charged		*2,000*	*3,225*	*+1,225*
Voted—				
Gross		1,58,12,000	71,82,635	—86,29,365
Deductions		—4,00,000	—33,449	+3,66,551
Net		1,54,12,000	71,49,186	—82,62,814

Review.

The original grant of Rs.44,89,000 was augmented by a supplementary grant of Rs.1,09,23,000 sanctioned on the 14th March, 1955 to meet increased expenditure necessitated by the flood of 1954 under sub-heads A. I.(Voted), A. 2(a) (Voted) and A. 3.

2. In the charged section the excess works out to 61·3 per cent. of the appropriation as against the saving of 5·9 per cent. in the previous year.

3. In the voted section the saving of Rs. 82,62,814 works out to 53·6 per cent of the net grant compared with 3·8 per cent. in the preceding year. A sum of Rs.94,97,632 was, however, surrendered converting the saving into an excess of 20·9 per cent. of the modified grant as compared with 6·6 per cent. in the previous year.

4. *Sub-heads A. 2(a) (Voted) and A. 3* present instances where supplementary grants were partly unnecessary.

5. *Sub-heads A. I (Charged and Voted), A. 2(a) (Voted) and A. 2(b) (Charged and Voted)* are instances of omission to obtain additional funds to cover the excesses.

6. *Sub-heads A.2(a) (Charged), A.3, A.4(a) and A.4(b)* are cases of omission to surrender savings.

7. In view of the ultimate excesses, the reappropriations under *sub-heads A.1(Voted) and A.2(a) (Voted)* proved partly injudicious.

8. The various measures adopted during the previous years for relief of distress caused by flood, cyclone and other natural calamities continued during the year under report. The nature of relief given was as follows :—

(*a*) Relief in cash and grain doles,

(*b*) Free supply of clothing to destitutes,

(*c*) Free supply of milk to infants and nursing mothers through Red Cross Society and other non-official organisations,

(*d*) Sale of food grains at concessional rates to the poorer section of the population through cheap grain shops opened in certain districts, and

(*e*) Free grants in cash or materials for house-building to the persons who were rendered homeless by flood, cyclone, etc., and were unable to rebuild their huts without assistance from Government.

The total expenditure on the above measures of gratuitous relief during the year amounted to Rs.28,86,001 in the Authorised side. Nothing was spent on the charged side as condition remained normal.

The total expenditure on Salaries and Establishment during the year amounted to Rs.10,17,415 in the Authorised side and Rs.3,225 on the Charged side. These figures included expenditure on account of Relief-staff, office contingencies and transport charges of foodgrains to distribution points in affected areas, medicines, etc.

The Relief works were carried out under the direct control and responsibility of the Collectors. The amount spent on this account was Rs.26,33,753. The charges for both gratuitous relief and test relief works were drawn by Collectors on abstract contingent bills in lump.

The following table shows the amount drawn during the recent years :—

(*In thousands of rupees.*)

	1952-53.	1953-45.	1954-55.
	Rs.	Rs.	Rs.
1. Gratuitous Relief	61,18	20,32	28,86
2. Test Relief works under the direct Control of the Collectors ..	14,07	30,37	26,34
Total ..	75,25	50,69	55,20

As regards Test Relief works through District Boards, orders of Government in respect of sums advanced to them prior to independence are still pending for decision as to whether any recovery should be made from them.

The expenditure on Work Houses and Institutions connected therewith consisted of pay of staff employed in :—

(*a*) Central Destitutes' Homes, and

(*b*) Temporary Orphanages.

The total expenditure under this head amounted to Rs.26,432. This sum included in addition to above, charges on account of construction, diet, medicines and equipment, etc. As a result of abolition of certain institutions there was a marked decrease in expenditure during the year under this head.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "55.—Superannuation Allowances and Pensions".				
A.—Superannuation and Retired Allowances—				
Charged—				
O.	*10,000*			
S.	*9,000*	*20,000*	*25,305*	+5,305
R.	*1,000*			
Col. 4.—Due to payment of more pensions during the latter part of the year. The excess could not be correctly estimated and regularised.				
Voted		39,00,000	41,12,290	+2,12,290
Col. 4.—Due to more sanctions received during the latter part of the year. The excess could not be correctly estimated and regularised.				
C.—Compassionate Allowances		7,000	5,745	–1,255
Col. 4.—Due to non-drawal of pension by some pensioners till the close of the year.				
D.—Gratuities—				
O.	24,000	29,000	36,956	+7,956
R.	5,000			
Col. 4.—Due to more sanctions for gratuitous payments than anticipated. The payment being of an uncertain nature the excess could not be anticipated in time and regularised.				
E.—Pensions for Distinguished and Meritorious services or for Political considerations—				
O.	6,000	7,500	8,482	+982
R.	1,500			
Col. 4.—Due to payment of arrears of literary pension towards the close of the year.				
F.—Donations to Provident Funds—				
O.	31,000	33,000	33,000	..
R.	2,000			
J.—Charges in England—High Commissioner—				
J (i)—Pensions of Military and Naval Officers in respect of Civil employment [Contributions payable under section 156 of the Government of India Act, 1935 (as adapted)]—				
O.	99,650	60,000	24,493	–35,507
R.	–39,650			
Col. 4.—Due to smaller payments in the United Kingdom by the High Commissioner than anticipated. The saving could not be regularised for want of intimation from the High Commissioner's office in time.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "55.—Superannuation Allowances and Pensions"—*concld.*				
J.—Charges in England—				
High Commissioner—*concld.*				
J (ii).—Contributions payable under Section 156 of the Government of India Act, 1935 (as adapted)—				
J (ii) (a).—High Court Judges—				
Charged—				
O.	*89,750*	*80,000*	*79,561*	*—439*
R.	*—9,750*			
J (ii) (b).—Civil Service of Pakistan—				
O.	5,79,440	5,00,000	5,76,710	+76,710
R.	—79,440			

Col. 4.—Increased expenditure towards the close of the year. The excess could not be regularised for want of timely intimation from High Commissioner.

J (ii) (c).—Other Civil Services in Pakistan—				
O.	7,35,190	6,00,000	8,09,329	+2,09,329
R.	—1,35,190			

Col. 4.—*See* sub-head J (ii) (b).

J (iv).—Compassionate Allowances—				
O.	1,970	4,000	5,364	+1,364
R.	2,030			

Col. 4.—*See* sub-head J (ii) (b).

K.—*Deduct*—Pensionery charges transferred to Commercial Departments	..	—90,000	—90,000	..
For rounding—				
Charged	..	*250*	..	*—250*
Voted	..	—250	..	+250
Total Major Head "55.—Superanuation Allowances and Pensions"—				
Charged	..	*1,00,250*	*1,04,866*	*+4,616*
Voted	..	50,50,250	55,22,369	+4,72,119

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "55 A.—Commutation of Pensions financed from Ordinary Revenues".				
N.—Amount transferred from "83.—Payments of Commuted Value of Pensions"—				
Charged—				
O.	*5,000*			
R.	*—1,700*	*3,300*	..	*—3,300*
Col. 4.—Due to non-payment of the commuted value till the close of the year for want of Government orders sanctioning the payment. The payment was made and adjusted in 1955-56.				
Voted—				
O.	6,38,000			
R.	—1,73,000	4,65,000	3,94,036	—70,964
Col. 4.—Due to lesser transfer from the Major Head "83.—Payment of Commuted Value of Pensions (Voted)". *See* also sub-head 0.1—Voted.				
Major Head "83.—Payments of Commuted Value of Pensions".				
O.—Payments of Commuted Value of Pensions—				
O. 1.—Payments in Pakistan—				
Charged—				
O.	*5,000*			
R.	*—1,700*	*3,300*	..	*—3,300*
Col. 4.—*See* sub-head N—*Charged.*				
Voted—				
O.	5,00,000			
R.	—60,000	4,40,000	3,56,486	—83,514
Col. 4.—Mainly lesser sanctions for payment of commuted value of pensions due to late submission of medical certificates by the Pensioners. The saving could not be anticipated in time and regularised.				
O. 2.—Payments in England—				
O.	1,38,000			
R.	—1,13,000	25,000	37,505	+12,505
Col. 4.—Due to larger payments than anticipated towards the close of the year.				
P.—Loss or Gain by Exchange ..		.. ..	45	+45

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "83.—Payments of Commuted Value of Pensions"—*concld.*				
Q.—*Deduct*—Amount financed from Ordinary Revenues—				
Charged—				
O.	*—5,000*	*—3,300*	..	*+3,300*
R.	*1,700*			
Col. 4.—*See* sub-head N.—*Charged.*				
Voted—				
O.	—6,38,000	—4,65,000	—3,94,036	+70,964
R.	1,73,000			
Col. 4.—Due to lesser recoveries on lesser payments of commuted value of pensions than anticipated.				
Total Major Head "83.—Payments of Commuted Value of Pensions".	..	..	..	..
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R. Gross	*12,150*	*12,150*	..	*—12,150*
R. Deductions	*—1,700*	*—1,700*	..	*+1,700*
Voted—			..	
R. Gross	5,89,750	5,89,750	..	—5,89,750
R. Deductions	—1,73,000	—1,73,000	..	+1,73,000
Total Grant No. 32.—Superannuation Allowances and Pensions, etc.—				
Charged—				
Gross	..	*1,19,000*	*1,04,866*	*—14,134*
Deductions	..	*—5,000*	..	*+5,000*
Net	..	*1,14,000*	*1,04,866*	*—9,134*
Voted—				
Gross	..	66,60,000	64,00,441	—2,59,559
Deductions	..	—7,28,000	—4,84,036	+2,43,964
Net	..	59,32,000	59,16,405	—15,595

Review.

The original appropriation of Rs.1,05,000 was augmented by a supplementary appropriation of Rs.9,000 sanctioned on the 14th March, 1955 to meet increased expenditure under sub-head A(Charged).

2. In the charged section the saving of Rs.9,134 works out to 8·0 per cent. of the appropriation as compared with 19·5 per cent. in the preceding year. A sum of Rs. 10,450 was surrendered converting the saving into an excess of 1·3 per cent. as against the saving of 10·2 per cent. in the previous year.

3. In the voted section the saving of Rs.2,59,559 works out to 3·9 per cent. of the gross grant as compared with 14·0 per cent. in the previous year. Smaller recoveries to the extent of Rs.2,43,964 reduced the saving to 0·3 per cent. as compared with 8·1 per cent. in the preceding year. Surrender of Rs.4,16,750 converted the saving into an excess of 7·2 per cent. of the modified grant as against the saving of 2·0 per cent. in the previous year.

4. Payments of commuted value of pensions are recorded in the first instance under the major head "83.—Payments of Commuted Value of Pensions" and then written back to Revenue.

5. *Sub-heads A (Charged and Voted), D, E, J(ii) (b), J(ii) (c), J(iv), 0.2 and Q (Charged and Voted)* present instances of omission to obtain additional funds.

6. *Sub-heads C, J (i), N (Charged and Voted) and 0.1 (Charged and Voted)* are cases of omission to surrender savings.

7. In view of the ultimate excesses the reappropriation under *sub-heads J(ii) (b), J(ii) (c) and 0.2* proved wholly or partly injudicious.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing."				
I.—Stationery.				
A.—Stationery supplied by other Governments—				
O.	20,00,000	19,50,144	19,05,632	—44,512
R.	—49,856			

Col. 4.—Due to non-receipt of full quota of supplies from the Government of Pakistan till the close of tne year.

B.—Discount on plain paper used with Stamps—				
O.	50,000	1,26,606	70,556	—56,050
S.	45,000			
R.	31,606			

Col. 4.—Due to wrong assesment of requirements by the District Officers. *See* also paragraph 6 of the Review.

C.—Purchase of plain paper used with Stamps—				
O.	1,50,000	1,70,000	1,82,104	+12,104
S.	20,000			

Col. 4.—Due to larger purchases by the Stationery office towards the close of the year.

II.—Printing.

D.—Government Presses—				
D. 1.—Pay of Officers—				
O.	19,000	27,441	30,516	+3,075
R.	8,441			

Col. 4.—Due to drawal of arrears by the Superintendent, Government Printing as a result of refixation of pay in the Prescribed Scales of pay. *See* also paragraph 6 of the Review.

D. 2. —Pay of Establishment—				
O.	8,96,600	9,39,671	9,40,552	+881
S.	73,000			
R.	—29,929			
D. 3.—Allowances, honoraria, etc.—				
O.	4,31,900	5,35,992	5,36,128	+136
S.	1,02,000			
R.	2,092			
D. 4.—Contract Contingencies—				
O.	90,000	1,00,000	1,18,363	+18,363
S.	10,000			

Col. 4.—Due to adjustment of cost of Hessian Cloth received through the Director General, Supply and Development towards the close of the year. *See* also paragraph 6 of the Review.

D. 5.—Contingencies—				
O.	62,000	70,700	99,209	+28,509
S.	1,000			
R.	7,700			

Col. 4.—*See* paragraph 6 of the Review.

Major Head and Sub-head. 1		Final Grant or Appropriation. 2	Actual Expenditure 3	Excess + Saving — 4
		Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"—*concld.*				
II.—*Printing*—concld.				
D.—Government Presses—*concld.*				
D. 6.—Mechanical Section—				
O.	16,500	19,149	19,146	—3
R.	2,649			
D. 7.—Type Foundry Section				
O.	3,500	4,337	4,337	..
R.	837			
D. 8.—Stores		40,000	45,550	+5,550
Col. 4.—Mainly due to adjustment of cost of Petrol and Lubrication Oil towards the close of the year.				
D. 9.—Additions to Plant and Machinery—				
O.	7,000	3,000	1,555	—1,445
R.	—4,000			
Col 4.—Non-purchase of clocks for the press due to their non-availabiliy. *See* also paragraph 6 of the Review.				
D. 10.—Provision for Depreciat ion—				
S.	5,00,000	5,00,000	5,00,000	..
E.—Printing at Private Presses—				
O.	10,000	40,000	26,701	—13,299
S.	30,000			
Col 4.—Due to non-adjustment of the cost of Printing of Brief History of Dacoity Cases executed by the Government of Pakistan Press till the close of the year.				
G.—Charges in England—				
O.	30,000	39,410	47,987	+8,577
S.	9,000			
R.	410			
Col. 4—*See* paragraph 6 of the Review.				
For rounding		500	..	—500
Total—Major Head 56.—Stationery and Printing ..		45,97,000	45,28,336	—68,664
Major Head "84.—Capital Outlay on Printing Presses".				
Plant and Machinery—				
J. 2—Machinery and equipment for Government General Press		2,00,000	2,00,719	+719
Surrenders or withdrawals within grant or appropriation—				
R.	30,050	30,050	..	—30,050
Total Grant No. 33—Charges on account of Stationery and Printing		47,97,000	47,29,055	—67,945

Review.

The original grant of Rs. 40,07,000 was augmented by a supplementary grant of Rs.7,90,000 sanctioned on the 14th March, 1955 to meet increased expenditure under sub-heads B, C, D. 2, D. 3, D. 4, D. 5, D. 10, E and G.

2. The savings of Rs.67,945 works out to 1·4 per cent of the grant as compared with 21·4 per cent in the previous year. A sum of Rs. 30,050 was however, surrendered reducing the above saving to 0·8 per cent. of the modified grant as compared with 6·6 per cent. in the preceding year.

3. *Sub-heads A, B, D. 9 and E* are instances of omission to surrender the savings.

4. *Sub-heads C, D. I, D. 4, D. 5, D. 8 and G* are cases of omission to obtain additional funds to cover the excesses.

5. In view of the ultimate savings, the supplementary grants under the sub-heads B and E proved partly unnecessary.

6. Explanations for the variations under *sub-heads D. 5 and G* and reasons for non-regularisation of the savings and excesses under B, D. 1, D. 4, D.5, D. 9 and G were not furnished for incorporation in this compilation.

7. The Stores Account of the East Pakistan Government Press for the year is appended.

Stores Account of the East Pakistan Government Press, for the year 1954-55.

Description of articles.	Opening balance on 1st April, 1954.	Received during the year.		Value of stores utilised.	Value written off as surplus, unserviceable or lost stores.	Value of closing balance on 31st March, 1955.	Result of stock verification and revaluation Excess+ Less—.	Actual stock balance on 31st March, 1955.	Stock verification.	
		Sources of receipts.	Value.						Name of official who verified.	Date of verification.
1	2	3	4	5	6	7	8	9	10	11
	Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	
(*a*) Stationery, Printing and Binding materials.	7,39,246	Deputy Controller, Stationery, Forms and Publications.	12,37,384	11,05,018	..	11,20,326	..	11,20,326	Assistant deputed by Home (Common Service) Department.	July, 1955
		Local Purchase ..	2,48,714	..	..	..	..	..	..	..
(*b*) Spare parts and petty plants.	14,716	Local Purchase	5,961	6,000	..	14,677	..	14,677	Do.	Do.
(*c*) Dead Stock ..	*9,60,787	Local Purchase ..	1,230	..	..	..	..	..	..	
		Director-General, Supply and Development.	17,237	1,31,299	..	8,47,955	..	8,47,955	Do.	Do.

(*d*) Other Stores	52,816	Local Purchase ..	79,351	..	..	..	..	..	..	..
		Deputy Controller, Stationery, Forms and Publications.	1,833	73,447	..	65,602	—89	65,513	Do.	Do.
		Director-General, Supply and Development.	5,049	..	..	..	..	..	..	..
Total ..	17,67,565		15,96,759	13,15,764	..	20,48,560	—89	20,48,471	..	..

*Excludes Customs duty and Sales Tax on certain Machineries, the Bill of Entry of which has not yet been received from the Department of Supply and Development, Chittagong.

Verification of stores was done by an Officer not in-charge of the stores.

Certified that the figures represent a substantially correct statement of facts and that the stores at the close of the year were not in excess of requirements.

Dacca,
The 10th June, 1958.

E. TALUKDER,
Miscellaneous Store Keeper.

C. A. MOHID,
Accountant.

N. AHMED,
Officer on Special Duty,
Home Department.

AUDIT CERTIFICATE.

The Stores Account of the East Pakistan Government Press for the year 1954-55 was locally test audited with reference to the records maintained in the Office of the Officer on Special Duty, Home Department, East Pakistan Government Press, Dacca. It is certified that subject to the following audit comments the account is correct according to the best of my information and in consideration of the explanations given to me.

F. H. KHAN.

Dacca,
The 31st July, 1958.

Examiner,
Outside Audit Department.

AUDIT COMMENTS.

The deficit of Rs.12 detected in course of physical verification of the Stock of Stationery, Printing and Binding materials for 1954-55 as well as the value of spare parts for Babcock Printing Machine received from the United States of America and the United Kingdom was not taken in the Store Account. This having been pointed out the Local Office stated that the amount has, however, been taken in to account during 1957-58

2. A deficit of Rs. 89 in other stores was found as a result of stock verification during the year 1954-55 and has since been written off under orders of Government.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous".				
C.—Donation for Charitable purposes—				
O.	20,360	25,840	20,756	—5,084
R.	5,480			

Col. 4.—Due to smaller number of cases deserving grant of donations. The saving could not be anticipated and surrendered due to uncertain nature of expenditure.

D.—Special Commissions of Enquiry—				
D. 1.—Gross Charges—				
O.	2,50,800	2,74,046	3,03,416	+29,370
R.	23,246			

Col. 4—Mainly due to larger expenditure on Survey and Demarcation work in certain new sectors as a result of an Inter-Government Agreement. The excess could not be regularised due to non-receipt of actual expenditure figures on construction of boundary pillars from the Executive Engineers concerned in time.

D. 2.—*Deduct*—Amount recoverable from the Central Government—				
O.	—2,13,000	—2,66,229	—2,50,000	+16,229
R.	—53,229			

Col. 4.—Due to non-payment, by the Ministry of Finance, of the full amount of expenditure incurred on Survey and Demarcation of Inter-Dominion Boundary by the Provincial Government. The balance was adjusted in the accounts of subsequent years.

E.—Petty Establishment—				
O.	3,08,100	2,99,773	2,99,257	—516
R.	—8,327			
F.—Irrecoverable temporary Loans and Advances written off—				
O.	8,000	5,000	3,924	—1,076
R.	—3,000			

Col. 4.—Due to smaller number of cases for write off. Expenditure being of uncertain nature the saving could not be foreseen and regularised.

H.—Contributions—				
Charged—				
O.	*37,83,000*	*29,04,536*	*26,96,730*	*—2,07,806*
R.	*—8,78,464*			

Col. 4—Mainly smaller grants to Local Bodies in lieu of public works cess and fines under the Cess Act due to lesser collection of fines, etc. under the Act as a result of acquisition of a larger number of Estates under the Estate Acquisition Act (Rs.4,01,035); partly set off by larger grants to Local Bodies in lieu of miscellaneous receipts under the Bengal Ferries Act due to better realisations (Rs.1,93,665). The saving was not surrenderred due to omission.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

Major Head "57.—Miscellaneous"—*contd.*

H.—Contributions—*concld.*

Voted	27,30,840	24,69,824	—2,61,016

Col. 4.—Mainly non-payment of contribution due to non-establishment of the proposed Dacca Improvement Trust (Rs.5,00,000), non-adjustment of contribution towards maintenance of Telegraph office at Sandwip Police Station (Rs.10,000), non-payment of grant for the repairs of "Hossaini Dalan" within the year (Rs.800), non-payment of compensatory grants to Local Bodies for special purposes within the year (Rs.740) and smaller contribution to the Posts and Telegraphs Department for Foreign State telegrams (Rs.732); partly set off by larger grants to Local Bodies for payment of dearness allowance to the employees as a result of recruitment of additional staff in the Local Bodies and payment of dearness allowances at the revised rates (Rs.1,34,886), larger augmentation grants to District Boards due to provincialisation of Health and Medical Services in certain Districts (Rs.98,300), cost of timber supplied free to the Punjab Government (Rs.13,385) and contribution of 2/3rd of pay and allowances of the Secretary Provincial Sailors' Soldiers' and Airmen's Board recovered from the Services Post-War Reconstruction Trust Fund, provision for which having not been made under misapprehension, (Rs.4,749). The savings were not surrendered and the excesses not regularised through oversight.

J.—Miscellaneous and Unforeseen Charges—

J. 1.—Rewards for destruction of wild animals—

O. .. .. .. 2,500 R. .. .. .. —287	2,213	1,938	—275

J. 2.—Other Items—

O. .. .. .. 30,000 R. .. .. .. —19,314	10,686	10,403	—283
J. 3.—Control of Vagrancy	1,20,000	1,37,774	+17,774

Col. 4.—Due to the rounding up of a large number of beggars towards the close of the year. The excess could not be regularised for want of time.

J. 4.—Expenditure in connection with Mohajireen—

J. 4 (1).—Gross Charges—

J. 4 (1) (1).—Pay of Officers—

Charged	5,000	..	—5,000

Col. 4.—Due to non-entertainment of Gazetted Officers as a measure of economy. The saving was not surrendered due to omission.

Voted	80,000	36,580	—43,420

Col. 4.—Due to reduction of Officers as a measure of economy. The saving was not surrendered due to omission.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—*contd.*			
J —Miscellaneous and Unforeseen Charges—*contd.*			
J. 4. (1) (2).—Pay of Establishment—			
Charged	*5,000*	*7,165*	*+2,165*

Col. 4.—Due to entertainment of a large number of staff towards the close of the year. The excess was not regularised due to omission.

Voted	1,90,000	1,67,141	—22,859

Col. 4.—*See* sub-head J. 4 (1) (1)—Voted.

J. 4(1) (3).—Allowances, honoraria, etc.—			
Charged	*4,500*	*4,137*	*—363*
Voted	1,28,500	1,04,091	—24,409

Col. 4.—*See* sub-head J. 4(1) (1)—Voted.

J. 4 (1) (4).—Contingencies—			
Charged	*1,500*	*3,068*	*+1,568*

Col. 4.—Due to implementation of certain Schemes towards the end of the year. The excess was not regularised due to omission.

Voted	21,78,500	18,57,445	—3,21,055

Col. 4.—Due to abandonment of certain Rehabilitation Schemes for technical reasons. The saving was not surrendered due to omission.

J. 4 (1) (5).—Works—			
Charged	*10,000*	..	*—10,000*

Col. 4—Due to the closing down of some relief camps. The saving was not surrendered due to omission.

Voted	1,00,000	16,392	—83,608

Col. 4.—Non-implementation of Rehabilitation Schemes to the full extent due to permanent rehabilitation of certain refugees. The saving was not surrendered due to omission.

J. 4 (1) (6).—Grants-in-aid	2,00,000	1,00,000	—1,00,000

Col. 4.—Smaller grants-in-aid due to non-receipt of the estimated funds from the Central Government. The saving was not surrendered due to omission.

J. 4 (2).—*Deduct*—Charges recoverable from the Central Government	—19,66,000	..	+19,66,000

Col. 4.—Due to non-receipt of fund from the Central Government. The excess was not regularised due to omission.

J. 5.—Expenditure in connection with riots ..	..	494	+494

Col. 4.—Due to certain unanticipated payments. The excess could not be regularised due to omission.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—*concld.*				
J.—Miscellaneous and Unforeseen Charges— *concld.*				
J. 6.—Surplus staff—				
R.	1,500	1,500	1,583	+83
L.—Loss or gain by Exchange —				
R.	500	500	1,034	+534
Col. 4.—Due to unavoidable expenditure. The excess could not be foreseen and regularised.				
For rounding		400	..	—400
Total Major Head 57.—Miscellaneous—				
Charged		*29,30,536*	*27,11,100*	*—2,19,436*
Voted		41,15,569	52,82,052	+10,66,483
Major Head "82—Capital Account of other Provincial Works outside the Revenue Account".				
Schemes of Provincial Transport—				
M.—Air Craft—				
O.	35,000	30,000	594	—29,406
R.	—5,000			
Col. 4.—Due to non-receipt of materials against orders placed through the Director General, Supply and Development for the purchase of aircraft equipment from abroad (Rs.19,000) and non-receipt of debits from the High Commissioner for Stores (Rs.10,406). The saving was not surrendered in anticipation of the adjustments being carried out before the close of the Accounts.				
O.—Government Vehicles Workshop—				
O.	75,000	15,000	..	—15,000
R.	—60,000			
Col. 4—Due to non-receipt of materials against orders placed abroad (Rs.9,000) and non-receipt of debits from the High Commissioner for Stores already received (Rs.6,000). The saving was not surrendered in anticipation of the adjustment being carried out before the close of the Accounts.				

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other Provincial Works outside the Revenue Account" *concld.*				
P.—Expansion and reorganisation of the East Pakistan Veterinary College—				
P. 1.—Works—				
O.	16,50,000	6,12,188	10,04,991	+3,92,803
R.	—10,37,812			
Col. 4.—Due to surrender of more funds by Government without regard to final grant statement.				
P. 2.—Plant and Equipment		2,50,000	..	—2,50,000
Col. 4.—Due to non-purchase of plant and equipment pending finalisation of correspondence in the matter with the Government.				
P. 3.—Livestock		1,00,000	..	—1,00,000
Col. 4.—Due to non-purchase of livestock pending transfer of the College from Dacca to Mymensingh.				
P.4—*Deduct*—Receipts and Recoveries on capital account.		—10,00,000	...	+10,00,000
Col. 4.—*See* paragraph 7 of the Review.				
Total Major Head 82.—Capital Account of other Provincial Works outside the Revenue Account ..		7,188	10,05,585	+9,98,397
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*8,78,464*	*8,78,464*	..	*—8,78,464*
Voted—				
R. Gross	11,03,014	11,03,014	..	—11,03,014
R. Deductions	53,229	53,229	..	—53,229
Total Grant No. 34.—Miscellaneous—				
Charged		*38,09,000*	*27,11,100*	*—10,97,900*
Voted—				
Gross		84,58,000	65,37,637	—19,20,363
Deductions		—31,79,000	—2,50,000	+29,29,000
Net		52,79,000	62,87,637	+10,08,637

REVIEW.

In the charged section the saving of Rs.10,97,900 works out to 28·8 per cent. of the grant as compared with 27·3 per cent. in the preceding year. A sum of Rs.8,78,464 was, however, surrendered reducing the saving to 7·5 per cent. of the modified grant as compared with 16·0 per cent. in the previous year.

2. In the voted section the saving of Rs.19,20,363 works out to 22·7 per cent. of the gross grant as compared with 69·6 per cent. in the preceding year. Smaller recoveries to the extent of Rs.29,29,000 converted the saving into an excess of 19·1 per cent. of the net grant as against the saving of 3·1 per cent. in the previous year. A sum of Rs.11,56,243 was, however, surrendered increasing the excess to 52·5 per cent. of the modified grant as compared with 55·0 per cent in the previous year.

3. *Sub-heads H (Charged and Voted), J. 4. (1) (1) (Charged and Voted), J. 4(1) (2) (Voted), J. 4 (1) (3) (Voted), J. 4(1) (4) (Voted), J. 4(1) (5) (Charged and Voted), J. 4(1) (6), P. 2* and *P. 3* are instances of omission to surrender savings.

4. *Sub-heads D. 1, J. 4 (1) (2) (Charged), J. 4(1) (4) (Charged), J. 4(2), J. 5, P. 1 and P. 4* are cases of omission to obtain additional funds to cover the anticipated excesses.

5. In view of the ultimate excesses the reappropriations under the *sub-heads D. 2 and P. 1* proved partly injudicious.

6. In view of the ultimate saving the reappropriation under the *sub-head C* proved partly unnecessary.

7. Explanation for the variation under *sub-head P. 4* and reasons for non-regularisation of the excess were not furnished by the Controlling Officer for incorporation in this compilation.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges". Charges in Pakistan—				
A.—Expenditure on Civil Defence—				
A(a).—Fire Fighting Organisation—				
O.	2,85,000	2,60,000	2,67,026	+7,026
R.	—25,000			

Col. 4.—Due to payment of arrears of pay in the Prescribed Scales. The excess could not be regularised for want of timely information from the Local Officers.

A (b).—Other than Fire Fighting Organisation—				
O.	2,18,000	1,79,689	1,51,964	—27,725
R.	—38,311			

Col.4.—Due to non-execution of the construction work of residential building for the Flying Officer (Rs. 38,784); partly set off by expenditure on the repairs of steel Helmets (Rs. 6,559) and purchase of one R. C. A. projector (Rs. 4,500). The saving could not be surrendered due to non-receipt of timely information from the Flying Club.

B.—Miscellaneous—				
B.1.—Provincial Transport Controller—				
O.	1,21,000	..	..	..
R.	—1,21,000			
B.2.—Extra-staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police—				
O.	21,500	21,000	21,123	+123
R.	—500			
Deduct—Recoveries, etc.		—21,500	..	+21,500

Col.4.—Provision for recoveries proved unnecessary due to the refusal of the Central Government to bear the charges. The excess was not regularised due to omission.

B.6.—Loss on sale of subsidised food		26,32,000	..	—26,32,000

Col.4.—Due to post-budget decisions to adjust the losses under Grants "No. 16.—Jails and Convict Settlements" and "No. 17.—Police". The saving was not surrendered due to omission.

B.7.—Extra Police Force—				
R.	8,612	8,612	22,240	+13,628

Col. 4..—Due to payment of allowances to the embodied Ansars in connection with threatened Railway strike in 9152. The excess could not be regularised for want of accurate and timely information from the subordinate officers.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges"—*concld.*				
Charges in Pakistan—*concld.*				
B.—Miscellaneous—*concld.*				
B.8.—Small Savings Scheme ..		63,206	63,102	−104
Deduct—Recoveries, etc. ..		−63,206	−63,102	+104
Surrenders or withdrawals within grant or appropriation—				
R.	1,76,199	1,76,199	..	−1,76,199
Total Grant No. 35.—Extraordinary Charges— Gross		33,40,706	5,25,455	−28,15,251
Deductions		−84,706	−63,102	+21,604
Net		32,56,000	4,62,353	−27,93,647

REVIEW.

The saving of Rs. 27,93,647 works out to 85·8 per cent. of the net grant as compared with 52.9 per cent. in the previous year. A sum of Rs. 1,76,199 was, however, surrendered reducing the saving to 85 per cent. of the modified grant as compared with 44 per cent. in the previous year.

2. *Sub-heads A* (*b*) *and B.6* are cases of omission to surrender savings.

3. *Sub-heads A*(*a*) *and B.7* are cases of omission to obtain additional funds to cover the excesses.

4. *Sub-head B.2—Deduct—Recoveries etc.* is an instance of unnecessary provision for recoveries.

5. In view of the ultimate excess, the *minus* re-appropriation under the *sub-head A* (*a*) proved partly injudicious.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "63 B.—Development".				
A.—Revenue—				
O.	1,93,000	1,01,630	99,154	—2,476
R.	—91,370			
B.—Forest—				
Charged—				
O.	*40,000*	*37,846*	*34,658*	*—3,188*
R.	*—2,154*			

Col. 4.—Due to economy measures. The saving was not be surrendered due to omission.

Voted—				
O.	3,15,000	4,35,000	3,99,850	—35,150
S.	1,20,000			

Col. 4.—Due to non-receipt of debits for the cost of B. K. Barge purchased for the Sundarban Division (Rs. 26,505), Jeep purchased for the Working Plans Division from the Director General, Supply and Development (Rs. 6,000), economy measures (Rs. 1,595) and non-materialisation of the purchase of an Outboard Motor for the Sylhet Division (Rs. 1,050). The saving was not surrendered due to omission.

F.—Education—				
Charged		*40,000*	*40,000*	..
Voted—				
O.	2,12,14,000	2,07,73,960	1,94,98,943	—12,75,017
S.	24,10,000			
R.	—28,50,040			

Col. 4.—Due to very late receipt of grant from the Central Government leaving no time to spend the money (Rs.9,71,936), non-appointment of 4th teachers in some Free Primary Schools and Primary Training Institutes for non-receipt in time of Government orders sanctioning the appointments (Rs. 2,85,500), vacant posts in the Ahsanullah Engineering College owing to non-availability of qualified candidates for appointment (Rs. 19,346) and non-drawal of increased pay by some teachers for not qualifying themselves in the prescribed qualification test (Rs. 12,447); partly set off by adjustment of expenditure incurred by the High Commissioner for Pakistan in the United Kingdom after the close of the year (Rs.4,212). The saving, due to late receipt of the grant from the Central Government could not be foreseen in sufficient time for regularisation and that due to the other reasons were expected to be utilised before the close of the financial year.

G.—Medical—				
O.	64,66,000	71,37,917	55,88,457	—15,49,460
S.	26,75,000			
R.	—20,03,083			

Col. 4.—Due to non-implementation of construction works on certain Social Uplift Schemes (Rs. 8,02,148) and non-supply of medical stores (Rs. 7,47,312). The saving was not surrendered partly due to omission and partly due to non-receipt of timely intimation from Executive Engineers about non-implementation of the Social Uplift Schemes.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure	Excess + Saving –.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "63B.— Development"—*concld.*				
H.—Public Health—				
O.	66,03,000	52,83,857	57,59,280	+4,75,423
R.	—13,19,143			
Col. 4.—*See* paragraph 8 of the Review.				
I.—Agriculture—				
O.	3,55,000	3,49,000	3,31,158	—17,842
S	45,000			
R.	—51,000			
Col. 4.—*See* paragraph 8 of the Review.				
J.—Veterinary—				
O.	1,40,000	67,078	1,20,641	+53,563
R.	—72,922			
Col. 4.—Due to excessive surrenders without consulting the Controlling Officer. The excess, which was due to surrender, could not be regularised for want of timely information from Government about the amount of surrender.				
M.—Civil Works—				
O.	16,000	72,964	95,461	+22,497
S.	60,000			
R.	—3,036			
Col. 4.—*See* paragraph 8 of the Review.				
N.—Miscellaneous—				
O.	22,12,000	29,46,078	22,19,694	—7,26,384
S.	24,55,000			
R.	—17,20,922			
Col. 4.—*See* paragraph 8 of the Review.				
O.—Charges in England		66,000	1,67,616	+1,01,616
Col. 4.—*See* paragraph 8 of the Review.				
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*2,154*	*2,154*	..	*—2,154*
Voted—				
R.	81,11,516	81,11,516	..	—81,11,516
Total Grant No. 36.—Development Programme—				
Charged		*80,000*	*74,658*	*—5,342*
Voted		4,53,45,000	3,42,80,254	—1,10,64,746

Review.

The original grant of Rs. 3,75,80,000 was augmented by a supplementary grant of Rs. 77,65,000 sanctioned on the 14th March, 1955 to meet increased expenditure under sub-heads B, F, G, I, M and N in connection with the Social Uplift Schemes and also for expanded activities on some other Schemes.

2. In the charged section the saving of Rs. 5,342 works out to 6·7 per cent. of the appropriation as compared with 69·7 per cent. in the preceding year. A sum of Rs. 2,154 was, however, surrendered reducing the saving to 4·1 per cent. of the modified appropriation as compared with 14·1 per cent. in the previous year.

3. In the voted section the saving of Rs. 1,10,64,746 works out to 24·4 per cent. of the grant as compared with 51·5 per cent. in the previous year. A sum of Rs. 81,11,516 was, however, surrendered reducing the saving to 7·9 per cent. of the modified grant as compared with 4·3 per cent. in the preceding year.

4. Supplementary grants under *sub-heads F (Voted), G, I and N* proved wholly unnecessary.

5. In view of the ultimate excesses the reappropriations under the *sub-heads H, J and M* proved partly or wholly injudicious.

6. *Sub-heads B (Charged and Voted), F (Voted), G, I and N* present instances of omission to surrender the anticipated savings.

7. *Sub-heads H, J, M and O* furnish instances of omission to obtain additional funds to cover the anticipated excesses.

8. Explanations for Col. 4 under the *sub-heads H, I, M, N and O* and the reasons for non-regularisation of the excesses and savings within the year were not made available to Audit. The figures under the *sub-heads H (Chief Engineer's protion), I, M, N (Administrator, Village Aid and Director, Fire Service's portion), and O (portions relating to Education Department, Chief Engineer (Irrigation), Director Animal Husbandry and Director, Fire Services)* were not accepted by the Controlling Officers.

9. The detailed statement of expenditure on Important New Works for the year under *sub-head* "*M—Civil Works*" is appended at Annexure.

ANNEXURE.

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
63.-B.—Development.	Rs.	Rs.	Rs.	Rs.	Rs.
M.—Civil Works—					
I. Major Works above Rs. 50,000 for which specific provision was made in the budget—					
(1) Tuberculosis Control and Training Project in East Bengal	11,000	20,000	28,375	+17,375	+ 8,375
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 4,00,000; expenditure to end of 1954-55 Rs.41,318; balance Rs. 3,58,682; in progress. *See* sub-head M.					
II. Other major works for which specific provision was made in the budget—					
(2) Creation of Ambulance Service	5,000	..	..	5,000	..
Col. 5.—Explanation not furnished. *See* sub-head M.					
III. Major works for which specific provision was not made in the budget—					
(3) Establishment of a Tuberculosis Ward in Mitford Hospital	..	500	158	+158	—342
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 3,63,367; expenditure to end of 1954-55 Rs. 3,48,279; balance Rs.15,088; in progress. *See* sub-head M.					
(4) Maternity and Child-welfare Schemes.	..	40,000	17,047	+17,047	—22,953
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 4,86,000; expenditure to end of 1954-55 Rs. 4,86,217; excess Rs. 217; in progress. *See* sub-head M.					
(5) Collectively	..	12,464	49,881	+49,881	+37,417
Cols. 5 and 6.—Explanations not furnished. *See* sub-head M.					
Total Developement Programme—Civil Works	16,000	72,964	95,461	+79,461	+22,497

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "85A.—Capital Outlay on Provincial Schemes of State Trading".				
A.—Grain purchase Scheme—				
A. 1.—Cost of Purchase of Grain—				
Charged—				
O	*20,50,000*	*26,00,000*	*28,72,174*	*+2,72,174*
S.	*5,50,000*			

Col. 4.—Mainly due to increase in the rate of interest charged on Cash Credit Advance drawn from the Banks. *See* also paragraph 5 of the Review.

Voted—				
O.	7,14,19,000	14,12,22,100	6,22,99,475	—7,89,22,625
S.	6,98,90,000			
R.	—86,900			

Col. 4.—Mainly due to adjustment of all the arrear claims of the Central Government within the year for supplies already received. *See* also paragraph 5 of the Review.

A. 2.—Advances—				
O.	45,00,000	1,15,00,000	1,78,80,164	+63,80,164
S.	70,00,000			

Col. 4.—*See* paragraph 5 of the Review.

A. 4.—*Deduct*—Receipts and Recoveries on Capital Account—				
Charged		*—1,00,000*	..	*+1,00,000*

Col. 4.—*See* paragraph 5 of the Review.

Voted—				
O.	—9,42,62,000	—9,41,98,200	—8,13,95,346	+1,28,02,854
R.	63,800			

Col. 4.—*See* paragraph 5 of the Review.

A. 5.—*Deduct*—Capital expenditure financed from ordinary Revenues—				
O.	—26,32,000	—26,08,900	—23,50,734	+2,58,166
R.	23,100			

Col. 4.—Mainly smaller recoveries based on smaller expediture on ration supplied to the Police Force and Civic Guards at concessional rates. *See* also paragraph 5 of the Review.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving –.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "85 A.—Capital Outlay on Provincial Schemes of State Trading"—*contd.*			
B.—Purchase and distribution of Cloth and Stock-piling of Textiles—			
B. 1.—Cost price of cloth received from the Central Government	..	8,14,004	+8,14,004

Col. 4.—Mainly repayment of loans taken from the Imperial Bank of India on account of purchases made in the previous year. The excess could not be regularised due to misapprehension.

B. 4.—*Deduct*—Receipts and Recoveries on Capital Account	—4,28,000	—21,30,798	—17,02,798

Col. 4.—Unanticipated larger receipts on account of Textile Loom licence fees (Rs. 9,58,679), adjustment of debit wrongly shown in the year 1952-53 (Rs. 5,44,119) and share of profit on cloth imported on Central Government account (Rs. 2,00,000). *See* also paragraph 5 of the Reveiw.

C.—Other Miscellaneous Schemes—			
C.1— Cost of Purchase—			
O. .. .. 4,60,10,000 S. 18,75,000	4,78,85,000	12,68,23,577	+7,89,38,577

Col. 4.—Due to adjustment of arrear dues for the supplies of Salt, Cement, Coal, etc., received in the previous years through private Banks.

C. 4.—*Deduct*—Receipts and Recoveries on Capital Account—			
C. 4.(2).—Other Receipts	—3,96,65,000	– 13,53,84,730	– 9,57,19,730

Col. 4.—*See* paragraph 5 of the Review.

E.—Establishment—			
E. 1.— Secretariat	9,06,000	8,47,373	—58,627

Col. 4.—Due to reduction of officers and staff on account of abolition of the Civil Supplies Department. *See* also paragraph 5 the Review.

E. 2.—Division of Food	95,53,000	87,84,747	—7,68,253

Col. 4.—*See* sub-head E.1.

E.3.—Division of Transportation and Storage ..	38,04,000	31,33,829	—6,70,171

Col. 4. —*See* sub-head E.1.

E. 4.—Division of Consumers Goods—			
O. .. .. .. 1,73,000 S. 2,25,000	3,98,000	2,12,482	—1,85,518

Col. 4.—*See* sub-head E.1.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Savings —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "85 A.—Capital Outlay on Provincial Schemes of State Trading"—*concld.*			
E.—Establishment—*concld.*			
E. 5.—Contribution towards the cost of Border Militia	11,00,000	22,00,000	+11,00,000
Col. 4.—Due to payment of arrear contribution towards the cost of Border Militia. *See* also paragraph 5 of the Review.			
G. 1.—Establishment of Flour Mills (E. B.)—			
O. .. .. .. 92,58,000 S. 1,10,000	93,68,000	3,82,847	—89,85,153
Col. 4.—*See* paragraph 5 of the Review.			
G. 4.—*Deduct*—Receipts and Recoveries on Capital Account	—1,03,31,000	..	+1,03,31,000
Col. 4.—*See* paragraph 5 of the Review.			
H.—Charges in England	5,000	..	—5,000
Col. 4.—*See* paragraph 5 of the Review.			
J. 1.—Construction of New Storage Godowns ..	..	1,87,688	+1,87,688
Col. 4.—*See* Paragraph 5 of the Review.			
J. 2.—*Deduct*—Transfer from the Deposit head of grant for construction of Storage Godowns	..	—93,844	—93,844
Col. 4.—Due to adjustment of Central subsidy after the close of the year.			
Surrenders or withdrawals within grant or appropriation—			
R. Gross 86,900	86,900	..	—86,900
R. Deductions .. .. —86,900	—86,900	..	+86,900
Total Grant No. 37.—Capital Outlay on Provincial Schemes of State Trading—			
Charged—			
Gross	*26,00,000*	*28,72,174*	*+2,72,174*
Deductions	*—1,00,000*	..	*+1,00,000*
Net	*25,00,000*	*28,72,174*	*+3,72,174*
Voted—			
Gross	22,58,28,000	22,35,66,186	—22,61,814
Deductions	—14,73,18,000	—22,13,55,452	—7,40,37,452
Net	7,85,10,000	22,10,734	—7,62,99,266

REVIEW.

The original grant and appropriation of *minus* Rs.5,90,000 and Rs.19,50,000 respectively were augmented by supplementary grant and appropriation of Rs.7,91,00,000 and Rs.5,50,000 sancti oned on the 14th March, 1955 to meet increased expenditure sub-heads A. 1 (Charged and Voted), A. 2, C. 1, E. 4 and G. 1.

2. In the charged section the excess of Rs.2,72,174 works out to 10·5 per cent. of the gross appropriation as compared with 100 per cent. excess in the previous year. Against a budget provision of Rs.1,00,000 for recoveries under head "*Deduct*—Receipts and Recoveries, etc.," no amount was actually recovered and this increased the excess to 14·9 per cent. of the net appropriation.

3. In the voted section the saving of Rs.22,61,814 works out to 1·0 per cent. of the gross grant as against the saving of 23·4 per cent. in the previous year. The excess recoveries of Rs.7,40,37,452, however, increased the gross saving to 98·4 per cent. of the net grant as compared with 4,588·0 per cent. in the previous year.

4. The Department failed to regulate the grant according to actual requirements as will be evident from the excesses under the *sub-heads A. 1 (Charged), A. 2, B. 1, C. 1, E.5 and J* and savings under the *sub-heads A. 1 (Voted), E. 1, E. 2, E. 3, E. 4, G. 1 and H* and non-regularisation of receipts and recoveries under the *sub-heads A. 4(Charged and Voted), A. 5, B. 4, C. 4 (2) and G. 4.*

5. Explanations for the excesses under *sub-heads A. 2, A. 4—Deduct (Charged and Voted), G. 4—Deduct and J* and for the savings under *sub-heads C. 4 (2), G. 1 and H* and reasons for non-regularisation of the savings under *sub-heads A.1(Voted), B.4—Deduct, C.1, E.1, E.2, E.3 and E. 4* and excesses under *sub-head A. 1 (Charged), A. 5—Deduct, C. 1 and E. 5* were not made available to Audit.

6. The Running Account of Capital Outlay on Provincial Schemes of State Trading for the year has not been appended. The materials for the preparation of the same were not received from the Directorate of Salt inspite of reminders.

7. The Financial Review of the various State Trading Schemes was not received from the Department for incorporation in the Appropriation Accounts.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving −.
1		2	3	4
		Rs.	Rs.	Rs.
A.—Advances Repayable—				
A. 1.—Civil Advances—				
O.	6,80,000	7,00,000	6,80,417	−19,583
S.	20,000			

Col. 4.—Mainly smaller drawal of advances of Pay and Travelling Allowance by Government servants under orders of transfer. The expenditure being of an uncertain nature the saving could not be anticipated and regularised.

A. 2.—Special Advances—				
O.	50,000	5,40,000	4,80,300	−59,700
S.	4,90,000			

Col. 4.—Lesser demands for loans on account of flood, 1954 from the District Officers due to relief to the distressed people on a larger scale in other shapes. The saving was not surrendered through oversight.

Total Grant No. 38.—Interest Free Advances	12,40,000	11,60,717	−79,283

Review.

The original grant of Rs.7,30,000 was augmented by a supplementary grant of Rs.5,10,000 sanctioned on the 14th March, 1955 to cover larger distribution of loan on account of the flood, 1954.

2. The saving of Rs.79,283 works out to 6·4 per cent. of the grant as compared with 31·6 per cent. in the previous year.

3. Supplementary grant obtained under *sub-head A. 1* proved unnecessary.

4. *Sub-head A. 2* represents an instance of omission to surrender saving.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Major head "90.—Provincial Miscellaneous Investments".				
A.—Investment in the share capital of the Dacca Electricity Development Company, Ltd.—				
S.	9,62,000	9,62,000	9,61,500	—500
Total Grant No. 38A—Provincial Miscellaneous Investments—		9,62,000	9,61,500	—500

REVIEW.

This head was introduced with a supplementary grant of Rs.9,62,000 sanctioned on the 14th March, 1955 to account for the investments in the share capital of the Dacca Electricity Development Company, Ltd.

2. The saving of Rs. 500 works out to 0·1 per cent. of the grant as against the excess of 100 per cent. in the preceding year.

Grant No. 39.—Loans and Advances bearing Interest.

See also the Audit Report.

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
Major Head "Loans to Municipalities, Port Funds, etc."		Rs.	Rs.	Rs.
A.—Loans to Municipalities—				
O.	2,30,000			
R.	—1,80,000	50,000	50,000	..
B.—Loans to District and Other Local Fund Committees—				
O	1,50,000			
R.	—1,50,000	..	75,000	+75,000

Col. 4.—Due to sanction of overdraft to the Pabna District Board out of Cess collections. The excess could not be regularised due to misapprehension about the classificasion.

D.—Advances to Cultivators—				
Charged		*50,000*	*50,000*	..
Voted—				
O.	24,50,000			
S.	20,00,000			
R.	—5,07,320	39,42,680	43,06,551	+3,63,871

Col. 4.—Larger disbursement of loans due to the flood of 1954 in certain areas of distress towards the close of the financial year.

E.—Advances under Special Laws—				
O.	4,90,000			
R.	51,000	5,41,000	888	—5,40,112

Col. 4.—The acceptance of the figures of actual expenditure and the explanation for the saving were not furnished by the Controlling Officer.

F.—Miscellaneous Loans and Advances—				
Charged		*20,000*	*20,000*	..
Voted—				
O.	39,16,000			
S.	12,06,000			
R.	—1,79,628	49,42,372	1,55,38,397	+1,05,96,025

Col. 4.—Mainly due to adjustment under this head of loans to Registrar of Co-operative Societies for Jute purchases (Rs. 1,07,00,000), more expenditure on Grow More Food Schemes (Rs. 1,08,846) and sanction of more House Building Loans to destitutes in certain areas of distress towards the close of the year (Rs. 35,130); partly counterbalanced by lesser expenditure on loans to Muhajireen due to non-implementation of certain schemes for technical reasons (Rs. 1,72,268), smaller demands for Cattle Purchase Loan (Rs. 74,109), smaller advance to cultivators for removal of water hyacinth (Rs.1,218) and smaller loans under State Aid to Industries Act (Rs.500). The excess could not be regularised for want of time. The saving was not surrendered for want of timely information from certain District Officers.

Total Loans to Municipalities, Port Funds, etc.—			
Charged	*70,000*	*70,000*	..
Voted	94,76,052	1,99,70,836	+1,04,94,784

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "Loans to Government Servants".—				
G. 1.—House Building Advances		3,00,000	2,52,301	−47,699
Col. 4.—Due to non-drawal of Advances in some cases. The expenditure is of a fluctuating nature. The saving was not regularised due to non-receipt of timely information from the subordinate offices.				
G. 2.—Advances for the purchase of Motor Conveyances.		90,000	71,848	−18,152
Col. 4.—*See* Sub-head G. 1.—Col. 4.				
G. 3.—Advances for the purchase of other Conveyances—				
O.	10,000	15,000	14,273	−727
R.	5,000			
Total Loans to Government Servants		4,05,000	3,38,422	−66,578
Surrenders or withdrawals within grant or appropriation				
R.	9,60,948	9,60,948	..	−9,60,948
Total Grant No. 39.—Loans and Advances bearing Interest—				
Charged		*70,000*	*70,000*	..
Voted		1,08,42,000	2,03,09,258	+94,67,258

REVIEW.

The original grant of Rs. 76,36,000 was augmented by a supplementary grant of Rs. 32,06,000 sanctioned on the 14th March, 1955 to meet increased expenditure under sub-heads D (Voted) and F (Voted) on account of Flood of 1954.

2. In the charged section there is no variation as against a saving of 25·0 per cent. in the previous year.

3. In the voted section the excess of Rs. 94,67,258 works out to 87·3 per cent. of the grant as against the saving of 23·3 per cent. in the preceding year. A sum of Rs. 9,60,948 was, however, surrendered increasing the excess to 105·6 per cent. of the modified grant as compared with an excess of 212·1 per cent. in the previous year.

4. *Sub-heads D (Voted) and F (Voted)* are instances of omission to obtain additional funds to cover the anticipated excesses.

5. *Sub-heads E, G.1 and G. 2* are cases of omission to surrender the anticipated savings.

6. In view of the ultimate excesses the *minus* reappropriation under the *sub-heads B, D (Voted) and F (Voted)* proved wholly injudicious.

7. In view of the ultimate savings the *plus* reappropriation under the *sub-head E* proved wholly unnecessary.

ANNEXURE.

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/ or year when the fraud, irregularity, etc,. occurred/ came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
1.	Defalcation of loan money by an Assistant Revenue Officer.	2,596	An Assistant Revenue Officer defalcated the amount out of the loan collection money by issue of false receipts. An amount of Rs. 840 was recovered from the Security Deposit and from the undisbursed pay of the officer. A criminal case was also started in a Court of Law and the officer was sentenced to rigorous imprisonment for two years and to pay a fine of Rs.725.	November, 1950	The credit for the amount of Rs. 840 already recovered could not be verified for want of particulars, which are still awaited from the Department. The question of write-off of the balance of Rs. 1,756 is under consideration of the Board of Revenue, East Pakistan.
2.	Mis-appropriation of Government money by a Tahsil Moharir of a Government Acquired Estate.	1,164	The Tahsil Moharir defalcated Rs.1,094 by not accounting for that amount in the counterfoils of the rent receipts and Rent Collection Registers and Rs. 70 by issuing false receipts to the tenants. The accused escaped from the custody of two peons of the Office on the way to the Police-station for being handed over to the Police. After three days, his dead body was found near the paddy field.	February, 1953.	Departmental proceedings were drawn up against the Tahsildar and the Assistant Manager in-charge for negligence of duty and for fixing up of their financial liabilities in the matter. The case is awaiting finalisation by Board of Revenue.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
3.	Defalcation of Government money by submitting duplicate bills in a Collectorate.	1,549	The Cashier of a District Judge's Office defalcated a sum of Rs.1,549 by alteration of figures in the diet and travelling allowance bills of witnesses. This was detected in the course of internal check of the Departmental Accounts. A criminal case was started against the Cashier but he was acquitted by the Special Judge	February, 1953.	Departmental proceedings drawn up against the accused are awaiting finalisation.
4.	Mis-appropriation by a Tahsildar of a Government Acquired Estate.	1,666	The Tahsildar misappropriated the amount out of the collections of rent, cesses, etc., from the tenants by some unauthorised mutations and interpolations in the Karcha books. A sum of Rs. 972 was deposited by him into the Government Treasury after a criminal case was started against him. Another sum of Rs.140 was written off by the Government as irrecoverable. In the criminal case started against him, he was convicted and sentenced to rigorous imprisonment for 6 months and to pay a fine of Rs. 1,000.	March, 1953.	The balance of Rs.554 is reported to be adjustable by forfeiture of the Security Deposit and undisbursed pay and travelling allowance of the Tahsildar. Intimation about the adjustment is awaited.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/ or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
5.	Defalcation of Government money jointly by the Naib and the Tahsildar of a Government Acquired Estate.	1,811	The amount was defalcated jointly by the Naib and the Tahsildar out of the rent and cesses etc., collected in the month of April 1953. Several rent receipts were issued for the total amount of Rs.22,691 but the Tahsildar showed Rs. 1,811 less in the counter-foils and the Rent Collection Register. They were both suspended from Government service and the matter was reported to the police, who submitted charge sheet against the Tahsildar. The Tahsildar crossed the Border and entered India. An amount of Rs. 795 was recovered from the Naib and the Tahsildar by forfeiture of their Security Deposits.	May, 1953.	The balance of Rs. 1,016 has not been recovered or written off by orders of the competent authority. The police case started against the Tahsildar is still pending in the Court of Law. Deparmental proceedings have not been drawn up against the accused persons and the supervisory staff.
6.	Outstanding recoveries on account of hire charges of Civil Supplies Launches.	1,36,993	In the course of local audit of the Office of a Director, Civil Supplies it was revealed that a total amount of Rs.1,36,993 was outstanding against different parties (including Government officials) on account of hire charges of Civil Supply Launches, during 1953-54.	October to December, 1953.	The matter was reported to the Government in December, 1955. But no report regarding the progress of the recovery has been received in Audit.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
7.	Withdrawal of money from Treasury in order to avoid lapse of grant.	1,86,748	It was noticed in the course of local audit of the accounts of a District office that the cash book of relief expenditure closed on 31-3-53 with a balance of Rs. 1,86,748, out of which Rs. 500 were kept in hand and the balance was kept in a sealed bag in the local treasury. This closing balance represented the unspent balance of the grants drawn on the 31st March, 1953. This was done to avoid lapse of grants.	December, 1953 to January, 1954.	The matter was brought to the notice of the Government in November, 1955 but the action taken in the matter has not been reported to Audit.
8.	Purchase of materials without inviting tenders.	2,95,600	In the course of local audit of the accounts of a District office for 1951-52 and 1952-53 it was detected that a sum of Rs.2,95,600 was spent for the purchase of materials for the construction of houses for the refugees under an approved scheme. No competitive tenders or quotations were, however, invited.	December, 1953 to January, 1954.	The matter was brought to the notice of the Government in November, 1955. Action taken in the matter has not yet been reported to Audit.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/ or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
9.	Loss due to non-acceptance of the lowest the tender.	11,261	In a District office it was noticed that tenders were invited for construction of houses for the refugees. But the lowest tender was not accepted. As a result Government sustained a loss of Rs.11,261. Reasons for not accepting the lowest tender were, however, not on record.	December, 1953 to January, 1954.	The matter was brought to the notice of the Government in November, 1955. Action taken in the matter has not yet been reported to Audit.
10.	Non-realisation of Government dues.	10,009	In the course of local audit of the accounts of a Town Rationing office for 1953-54 it was noticed that Government dues to the extent of Rs. 10,009 were outstanding against some parties on account of the shortage in excess of permissible limits of vegetable ghee handled by them. Rs.976 were subsequently reported to have been recovered. Regarding the balance it was stated that the parties from whom Rs. 8,137 were due had long left Pakistan and that Rs. 896 due from other parties would be realised and credited to Government.	June, 1954.	Reports about the write off or recovery of the amounts are awaited.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
11.	Payment of rent of a requisitioned house occupied by a Storing Agent.	4,750	In the course of local audit of the office of a District Controller of Civil Supplies it was detected that a total amount of Rs. 4,750 was paid during 1953-54 as rent of a requisitioned house occupied by a Storing Agent without any Government sanction. The amount should have ordinarily been paid by the Storing Agent himself.	July, 1954.	This was reported to Government in March, 1955. Action taken in the matter has not been reported to Audit inspite of reminders.
12.	Outstanding recoveries from the Storing Agents.	1,113	In the course of local audit of the office of a Sub-divisional Controller of Civil Supplies it was noticed that a total amount of Rs. 1,113 was recoverable from some Storing Agents on account of shortages in excess of permissible limits of food-grains during the year 1953-54.	July, 1954.	The matter was reported to the Head of the Department and the Government in December, 1955 but report about the recoveries is still awaited in Audit.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised.

Serial. No.	Subject.	Amount involved.	Brief particulars.	Month and/ or year when the fraud, irregularity, etc,. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
13.	Overpayment to a Labour Contractor.	4,899	In the course of local audit of the office of a District Controller of Civil Supplies it was detected that a Labour Contractor was paid at rates higher than those prescribed for the work. This resulted in an overpayment of Rs. 4,899 during 1953-54. The local office stated that the payment was made at the specific rates sanctioned by Government but no Government orders could be shown to Audit.	August, 1954.	The matter was brought to the notice of the Head of the Department in January, 1955 but his report in the matter is still awaited.
14.	Withdrawal of money to avoid lapse of grant.	6,70,452	In the course of local audit of a District office it was noticed that an amount of Rs. 4,35,000 was sanctioned by Government in 1951-52 as loan for the implementation of the scheme for rehabilitation of 435 non-agriculturist refugee families. Another amount of Rs. 48,000 was sanctioned as free grant for the same scheme. But nothing out of these two allotments was expended during that financial year.	September, 1954.	The matter was brought to the notice of the Head of the Department and the Government in October, 1955 but no reply has yet been received.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/ or year when the fraud, irregularity, etc,. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.	But from the records it was noticed that the whole amount of Rs. 4,83,000 was drawn from the treasury on 31-3-52 obviously in order to avoid lapse of grant. In the same office further sums of Rs. 1,03,897 and Rs. 83,555 were drawn from the Treasury on 31-3-53 and 31-3-54 respectively to avoid lapse of budget grants. These amounts were deposited in the Personal Ledger Account of the Civil Defence officer (in existence since before Independence) without the approval of the Government.		
15.	Recoveries of outstandings against Handling Agents.	2,55,986	In the course of local audit of the office of a Sub-divisional Controller of Civil Supplies it was detected that an amount of Rs. 2,55,986 was outstanding against some Handling Agents on account of shortages of foodgrains in excess of allowable limits, commissions paid in excess and cost of foodgrains issued to them. The commissions paid in excess could be avoided had the claims been scrutinised properly.	November, 1954.	The matter was brought to the notice of the Head of the Department and the Government in October, 1955. Reports about realisation of the outstanding amounts are still awaited in Audit.

ANNEXURE—*contd*.

(*See* paragraph 14 of the Audit Report).

List of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/ or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the actions still outstanding.
1	2	3	4	5	6
		Rs.			
16.	Loss due to shortage of gunny bags.	23,012	Stock verification report of a Sub-divisional Controller of Civil Supplies disclosed a shortage of 3,534 pieces of serviceable gunny bags at the end of 1952-53 and 6,686 pieces of serviceable and 1,286 pieces of unserviceable gunny bags at the end of 1953-54. The value of the above gunny bags come to Rs. 23,012 at the penal rate of Rs. 2 per bag fixed by Government for recovery from persons responsible for shortages. The penal rate was higher than the cost price of the gunny bags.	October/November, 1954.	This was brought to the notice of the Head of the Department and the Government in February 1955. Action taken in the matter has not been reported to Audit.
17.	Overpayment to the wholesellers.	2,715	In the course of local audit of the Office of a Sub-divisional Controller of Civil Supplies, it was detected that a total amount of Rs. 2,715 was overpaid to the wholesellers due to wrong calculation of transportation charges during the financial years 1951-52 and 1953-1954.	October/November, 1954.	The matters were reported to the Head of the Department in January, 1955 but report about the recovery is still awaited in Audit.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report).

List of cases of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/ or year when the fraud, irregularity, etc,. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
18.	Outstanding recovery of hire charges for the use of Government Vehicles.	1,768	In the course of local audit of the Office of an Assistant Director, Movement, it was found that a total amount of Rs. 1,768 was outstanding against some parties for private use of Government vehicles attached to the office during 1953-54.	October/November, 1954.	The matter was reported to the Head of the Department and the Government in November, 1955 but the recovery of the hire charges has not been reported to Audit.
19.	Overpayments to Agents on account of batta.	31,215	In the course of local audit of the Office of a Subdivisional Controller of Civil Supplies, it was detected that due to wrong assessment of batta a total amount of Rs. 31,215 was overpaid to the agents during 1953-54.On being pointed out in Audit steps were taken to realise the entire amount from the Agents.	July, 1954.	The matter was brought to the notice of the Head of the Department and the Government in November, 1954. It was reported in July,1955 that Rs. 27,774 had been recovered and the balance of Rs. 3,441 was outstanding for recovery.
20.	Outstanding recoveries from ex-Storing Agents.	8,291	In the course of local audit of the Office of a Sub-divisional Controller of Civil Supplies, it was noticed that a total amount of Rs. 8,291 was outstanding against ex-Storing Agents on account of shortages in excess of permissible limits of commodities handled by them during the years 1952-53 and 1953-54.	November/December, 1954.	The matter was brought to the notice of the Head of the Department and the Government in January, 1955 but report about the recoveries is still awaited in Audit.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report).

List of cases of financial Irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
21.	Loss due to godown shortage of paddy in excess of permissible limit.	21,784	In the course of local audit of the office of a Sub-divisional Controller of Civil Supplies, it was detected that an amount of Rs. 21,784 was outstanding against the ex-Storing Agents on account of shortages in excess of permissible limit of paddy handled by them during the year 1953-54.	December, 1954.	The matter was brought to the notice of the Head of the Department in November, 1955 bu-report of the recovery is still awaited.
22.	Non-submission of account for amount drawn for the purchase of lands for rehabilitation of refugees.	42,966	In the course of local audit of the accounts of a District Office, it was noticed that an amount of Rs. 42,966 was drawn from the Treasury in 1953-54 and placed at the disposal of the Land Acquisition Deputy Collector for utilisation on the purchase of lands for rehabilitation of the refugees. But no papers could be produced to Audit to show that the amount was actually spent for the purpose.	December, 1954.	The matter was reported to the Head of the Department and the Government in September, 1955 but the information about the action taken is awaited.
23.	Non-submission of adjustment documents in support of payments.	7,121	In a District Office a sum of Rs. 7,121 was advanced on 25-1-54 to one Temporary Magistrate in connection with Test Relief Work but the Muster Rolls in support of the disbursements could not be produced to Audit.	December, 54 to January, 1955.	The matter was brought to the notice of the Head of the Department and the Government in September, 1955. But intimation about the adjustment either by proper accounts or by recovery is still awaited in Audit.

ANNEXURE - *contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/ or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
24.	Work expenditue under Test Relief Schemes without plans and estimates.	89,356	An expenditure of Rs. 89,356 was incurred for the execution of some Test Relief Schemes in a District during the financial year 1953-54 without any plan or estimate. Payments were made without any completion certificates from any responsible officer indicating if the works as shown in the Muster Rolls and in the Measurement Books were actually executed satisfactorily.	December, 1954 to January 1955.	The matter was reported in July 1956 but the report regarding regularisation of the expenditure is still awaited in Audit.
25.	Unauthorised retention of Government money for expenditure during the next financial year.	21,482	It was detected in the course of local audit of a District office that a sum of Rs. 21,482 was drawn from the Treasury in 1953-54 though the amount was not required for immediate disbursement. The amount was actually spent in the subsequent financial year without the sanction of the competent authority.	December, 1954 to January, 1955.	This was brought to the notice of the Head of the Department and the Government in July, 1956 but report regarding the action taken in the matter is still awaited.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report).

List of cases of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
26.	Loss due to shortage of Civil Supplies commodities in transit and outstanding recoveries.	21,21,893	In the course of local audit of the accounts a Civil Supply Depot, it was noticed that a total amount of Rs. 16,54,738 was recoverable from Handling Agents on account of shortages in excess of permissible limits of Civil Supply commodities during 1952-53 and 1953-54. It was also noticed that a loss of Rs.4,67,155 was sustained due to shortge in transit of certain consignments through Railway. A claim for the loss was preferred with the Railway Department but the same was turned down on the ground that the consignments were booked at owner's risk. The loss could have been safeguarded had the consignments been booked at the risk of the Railway Department.	February, 1955.	The local officer reported in April, 1957 that action was being taken to realise the amount of Rs. 16,54,738 from the Handling Agents. Further reports are awaited. Regularisation of the transit loss through Railway either by recovery or by write off has not yet been reported to Audit.
21.	Loss due to transit and godown shortages of foodgrains.	1,76,910	In the course of local audit and inspection of the Office of a Sub-divisional Controller of Civil Supplies, it was detected that Government sustained loss of Rs. 1,49,534 on account of shortage of foodgrains in transit and Rs. 27,376 on account of godown shortage in excess of permissible limits.	March, 1955.	The cases were reported to Government in October, 1955. Action taken for the recovery of the amounts from the persons concerned or for write off of the losses has not been reported to Audit.

ANNEXURE—*concld.*

(*See* paragraph 14 of the Audit Report).

List of cases of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
28.	Loss due to damage and deterioration of foodstuff.	1,22,247	In the case of a Sub-divisional Controller of Civil Supplies Government sustained a loss of Rs. 1,22,247 during the financial years 1952-53 and 1953-54 due to damage and deterioration of rice, wheat and paddy etc. The damaged and deteriorated stock were either sold in auction at nominal price or destroyed as they were found unfit for human consumption.	March, 1955.	This was reported to Government in October 1955. Action taken in the matter has not been reported to Audit.
29.	Non-submission of adjustment vouchers in support of disbursement.	1,924	In the course of local audit of Famine Relief expenditure of a District Office, it was detected that adjustment vouchers for Rs. 4,375 only were submitted against an advance of Rs. 6,299 drawn in the month of March, 1954. No account for the balance of Rs. 1,924 could be produced to Audit.	March, 1955.	The matter was brought to the notice of the Head of the Department and the Government in November, 1955 but no reply has yet been received inspite of reminders.
30.	Drawal of money in order to avoid lapse of grant.	38,959	A sum of Rs.70,000 was drawn by a Sub-divisional Officer on 30-1-51 for Famine Relief expenditure. Out of this amont only Rs. 31,041 were spent during the year 1953-54. The unspent balance of Rs.38,959 was not surrendered but kept in hand for utilisation in the next financial year.	March, 1955.	The matter was brought to the notice of the Head of the Department and the Government in November, 1955 but no reply has yet been received inspite of reminders.

Analysis under grants or appropriations of the report on the accounts showing to which accounts specific reference is made in the report.

EPGP-59/60-4638/368/306E-350.